

# PRIVATE UTILITY ANNUAL REPORT

OF

Name: **WISCONSIN PUBLIC SERVICE CORPORATION**

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Principal Office: **700 NORTH ADAMS STREET, P. O. BOX 19001  
GREEN BAY, WISCONSIN 54307-9001**

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For The Year Ended: **DECEMBER 31, 2004**

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## ELECTRIC, WATER, OR GAS UTILITY TO PUBLIC SERVICE COMMISSION OF WISCONSIN

P. O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

This form is required under Section 196.07, Wis. Stats. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Section 196.66, Wis. Stats. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of Wisconsin Public Service Corporation:

We have audited the balance sheet—regulatory basis of Wisconsin Public Service Corporation (the “Company”) as of December 31, 2004, and the related statements of income—regulatory basis; retained earnings—regulatory basis; cash flows—regulatory basis, and accumulated other comprehensive income, comprehensive income, and hedging activities—regulatory basis for the year ended December 31, 2004, included on pages 110 through 123 of the accompanying Federal Energy Regulatory Commission Form 1. These financial statements are the responsibility of the Company’s management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company’s internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed on page 123, Note A, these financial statements were prepared in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published account releases, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, such financial statements present fairly, in all material respects, the assets, liabilities, and proprietary capital of Wisconsin Public Service Corporation as of December 31, 2004, and the results of its operations and its cash flows for the year ended December 31, 2004, in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

This report is intended solely for the information and use of the board of directors and management of Wisconsin Public Service Corporation and for filing with the Federal Energy Regulatory Commission and Public Service Commission of Wisconsin and is not intended to be and should not be used by anyone other than these specified parties.

*Deloitte + Touche LLP*

March 21, 2005

# INSTRUCTIONS FOR FILING FERC FORMS 1, 1-F and 3-Q

## GENERAL INFORMATION

### I Purpose

Form 1 is an annual regulatory support requirement under 18 CFR 141.1 for Major public utilities, licensees and others. Form 1-F is an annual regulatory support requirement under 18 CFR 141.2 for Nonmajor public utilities, licensees and others. Form 3-Q is a quarterly regulatory support requirement which supplements Forms 1 and 1-F under 18 CFR 141.400. The reports are designed to collect financial and operational information from major and nonmajor electric utilities, licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. These reports are also considered to be a non-confidential public use forms.

### II. Who Must Submit

Each Major electric utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject To the Provisions of The Federal Power Act (18 CFR 101), must submit Form 1 as prescribed in 18 CFR Part 141.1. Each Nonmajor electric utility, licensee or other must submit Form 1-F as prescribed in 18 CFR Part 141.2. Each Major and Nonmajor electric utility licensee or other, must submit Form 3-Q as prescribed in 18 CFR Part 141.400.

**Note:** Major means having, in each of the three previous calendar years, sales or transmission service that exceeds one of the following:

- (1) one million megawatt hours of total annual sales,
- (2) 100 megawatt hours of annual sales for resale,
- (3) 500 megawatt hours of annual power exchanges delivered, or
- (4) 500 megawatt hours of annual wheeling for others (deliveries plus Losses).

Nonmajor means having in each of the three previous calendar years, total annual sales of 10,000 megawatt hours or more

### III. What and Where to Submit

- (a) Submit Forms 1, 1-F and 3-Q electronically through the Form 1/3-Q Submission Software. Retain one copy of each report for your files.
- (b) Respondents may submit the Corporate Officer Certification electronically, or file/mail an original signed Corporate Officer Certification to:

Chief Accountant  
Federal Energy Regulatory Commission  
888 First Street, NE  
Washington, DC 20426

(c) Submit, immediately upon publication, four (4) copies of the latest annual report to stockholders and any annual financial or statistical report regularly prepared and distributed to bondholders, security analysts, or industry associations. (Do not include monthly and quarterly reports. Indicate by checking the appropriate box on Form 1, Page 4, List of Schedules, if the reports to stockholders will be submitted or if no annual report to stockholders is prepared.) Mail these reports to the address in III(c) above.

(d) For the Annual CPA certification, submit with the original submission, or within 30 days after the filing date for Form 1, a letter or report (not applicable to respondents classified as Class C or Class D prior to January 1, 1984):

(i) Attesting to the conformity, in all material aspects, of the below listed (schedules and) pages with the Commission's applicable Uniform Systems of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and

(ii) be signed by independent certified public accountants or an independent licensed public accountant certified or licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 CFR 158.10-158.12 for specific qualifications.)

Reference	Reference
	Schedules Pages

Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122-123

Insert the letter or report immediately following the cover sheet. When submitting after the filing date for this form, send the letter or report to the address indicated at III (b). Use the following form for the letter or report unless unusual circumstances or conditions, explained in the Letter or report, demand that it be varied. insert parenthetical phrases only when exceptions are reported.

In connection with our regular examination of the financial statements of \_\_\_\_\_ for the year ended on which we have reported separately under date of \_\_\_\_\_. We have also reviewed schedules \_\_\_\_\_ of FERC Form No. 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph \_\_\_\_\_ (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

State in the letter or report, which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist \_\_\_\_\_.

(d) Federal, State and Local Governments and other authorized users may obtain additional blank copies to meet their requirements free of charge from: Public Reference and Files Maintenance Branch Federal Energy Regulatory Commission 888 First Street, NE, Room 2A ED-12.2 Washington, DC 20426 (202).502-8371

#### IV. When to Submit:

Submit Form 1 according to the filing dates contained in section 18 CFR 141.1 of the Commission's regulations. Submit Form 1-F according to the filing dates contained in section 18 CFR 141.2 of the Commission's regulations. Submit Form 3-Q according to the filing dates contained in section 18 CFR 141.400 of the Commission's regulations.

#### V. Where to Send Comments on Public Reporting Burden.

The public reporting burden for the Form 1 collection of information is estimated to average 1,144 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data-needed, and completing and reviewing the collection of information. public reporting burden for the Form 1-F collection of information is estimated to average 112 hours per response. The public reporting burden for the Form 3-Q collection of information is estimated to average 150 hours per response. Send comments regarding these burden estimates or any aspect of these collections of information, including suggestions for reducing burden, to the Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426 (Attention: Mr. Michael Miller, ED-30); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission). No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. 3512 (a)).



## GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR 101) (U.S. of A.). Interpret all accounting words and phrases in accordance with the U. S. of A.
- II. Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's year to date amounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- V. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (see VII. below).
- VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.
- VII. For any resubmissions, submit the electronic filing using the Form 1/3-Q software and send a letter identifying which pages in the form have been revised. Send the letter to the Office of the Secretary.
- VIII. Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.
- IX. Wherever (schedule) pages refer to figures from a previous period/year, the figures reported must be based upon those shown by the report of the previous period/year, or an appropriate explanation given as to why the different figures were used.

Definitions for statistical classifications used for completing schedules for transmission system reporting are as follows:

FNS - Firm Network Transmission Service for Self. "Firm" means service that can not be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff. "Self" means the respondent.

FNO - Firm Network Service for Others. "Firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff.

LFP - for Long-Term Firm Point-to-Point Transmission Reservations. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Point-to-Point Transmission Reservations" are described in Order No. 888 and the Open Access Transmission Tariff. For all transactions identified as LFP, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally cancel the contract.

OLF - Other Long-Term Firm Transmission Service. Report service provided under contracts which do not conform to the terms of the Open Access Transmission Tariff. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as OLF, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally get out of the contract.

SFP - Short-Term Firm Point-to-Point Transmission Reservations. Use this classification for all firm point-to-point transmission reservations, where the duration of each period of reservation is less than one-year.

NF - Non-Firm Transmission Service, where firm means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions.

OS - Other Transmission Service. Use this classification only for those services which can not be placed in the above-mentioned classifications, such as all other service regardless of the length of the contract and service form. Describe the type of service in a footnote for each entry.

AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment.

### DEFINITIONS

I. Commission Authorization (Comm. Auth.) -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization

II. Respondent -- The person, corporation, licensee, agency, authority, or other Legal entity or instrumentality in whose behalf the report is made.

Federal Power Act, 16 U.S.C. 791a-825r

Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to wit: ... (3) 'corporation' means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include 'municipalities, as hereinafter defined;

(4) 'Person' means an individual or a corporation;

(5) 'Licensee, means any person, State, or municipality Licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;

(7) 'municipality means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the Laws thereof to carry on the business of developing, transmitting, unitizing, or distributing power; .....

(11) "project" means. a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, or forebay reservoirs directly connected therewith, the primary line or Lines transmitting power therefrom to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit or any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, Lands, or interest in Lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

"Sec. 4. The Commission is hereby authorized and empowered

(a) To make investigations and to collect and record data concerning the utilization of the water 'resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity, development -costs, and relation to markets of power sites; ... to the extent the Commission may deem necessary or useful for the purposes of this Act."

"Sec. 304. (a) Every Licensee and every public utility shall file with the Commission such annual and other periodic or special\* reports as the Commission may by rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the -proper administration of this Act. The Commission may prescribe the manner and form in which such reports shall be made, and require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and Liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies\*.10

"Sec. 309. The Commission shall have power to perform any and all acts, and to prescribe, issue, make, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act; and may prescribe the \*form or forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be filed..."

#### GENERAL PENALTIES

"Sec. 315. (a) Any licensee or public utility which willfully fails, within the time prescribed by the Commission, to comply with any order of the Commission, to file any report required under this Act or any rule or regulation of the Commission thereunder, to submit any information or document required by the Commission in the course of an investigation conducted under this Act .... shall forfeit to the United States an amount not exceeding \$1,000 to be fixed by the Commission after notice and opportunity for hearing .... "

**FERC FORM NO. 1/3-Q:  
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

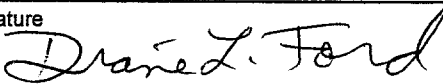
**IDENTIFICATION**

01 Exact Legal Name of Respondent Wisconsin Public Service Corporation		02 Year/Period of Report End of <u>2004/Q4</u>
03 Previous Name and Date of Change (if name changed during year) <div style="text-align: center;">/ /</div>		
04 Address of Principal Office at End of Period (Street, City, State, Zip Code) 700 North Adams Street, P. O. Box 19001, Green Bay, WI 54307-9001		
05 Name of Contact Person Barth J. Wolf		06 Title of Contact Person Sec. & Mngr.-Legal Services
07 Address of Contact Person (Street, City, State, Zip Code) 700 North Adams Street, P. O. Box 19001, Green Bay, WI 54307-9001		
08 Telephone of Contact Person, Including Area Code (920) 433-1727	09 This Report Is (1) <input checked="" type="checkbox"/> An Original      (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) 03/31/2005

**ANNUAL CORPORATE OFFICER CERTIFICATION**

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

01 Name Diane L. Ford	03 Signature  Diane L. Ford	04 Date Signed (Mo, Da, Yr) 03/31/2005
02 Title VP-Controller & Chief Acctg Officer		

Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
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LIST OF SCHEDULES (Electric Utility)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
1	General Information	101	
2	Control Over Respondent	102	
3	Corporations Controlled by Respondent	103	
4	Officers	104	
5	Directors	105	
6	Important Changes During the Year	108-109	
7	Comparative Balance Sheet	110-113	
8	Statement of Income for the Year	114-117	Page 116-None
9	Statement of Retained Earnings for the Year	118-119	
10	Statement of Cash Flows	120-121	
11	Notes to Financial Statements	122-123	
12	Statement of Accum Comp Income, Comp Income, and Hedging Activities	122(a)(b)	
13	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200-201	
14	Nuclear Fuel Materials	202-203	
15	Electric Plant in Service	204-207	
16	Electric Plant Leased to Others	213	None
17	Electric Plant Held for Future Use	214	None
18	Construction Work in Progress-Electric	216	
19	Accumulated Provision for Depreciation of Electric Utility Plant	219	
20	Investment of Subsidiary Companies	224-225	
21	Materials and Supplies	227	
22	Allowances	228-229	
23	Extraordinary Property Losses	230	None
24	Unrecovered Plant and Regulatory Study Costs	230	None
25	Other Regulatory Assets	232	
26	Miscellaneous Deferred Debits	233	
27	Accumulated Deferred Income Taxes	234	
28	Capital Stock	250-251	
29	Other Paid-in Capital	253	
30	Capital Stock Expense	254	
31	Long-Term Debit	256-257	
32	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261	
33	Taxes Accrued, Prepaid and Charged During the Year	262-263	
34	Accumulated Deferred Investment Tax Credits	266-267	
35	Other Deferred Credits	269	
36	Accumulated Deferred Income Taxes-Accelerated Amortization Property	272-273	None

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of <u>2004/Q4</u>
LIST OF SCHEDULES (Electric Utility) (continued)			
Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".			
Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
37	Accumulated Deferred Income Taxes-Other Property	274-275	
38	Accumulated Deferred Income Taxes-Other	276-277	
39	Other Regulatory Liabilities	278	
40	Electric Operating Revenues	300-301	
41	Sales of Electricity by Rate Schedules	304	
42	Sales for Resale	310-311	
43	Electric Operation and Maintenance Expenses	320-323	
44	Purchased Power	326-327	
45	Transmission of Electricity for Others	328-330	None
46	Transmission of Electricity by Others	332	
47	Miscellaneous General Expenses-Electric	335	
48	Depreciation and Amortization of Electric Plant	336-337	Page 337-None
49	Regulatory Commission Expenses	350-351	
50	Research, Development and Demonstration Activities	352-353	
51	Distribution of Salaries and Wages	354-355	
52	Common Utility Plant and Expenses	356	
53	Monthly Transmission System Peak Load	400	None
54	Electric Energy Account	401	
55	Monthly Peaks and Output	401	
56	Steam Electric Generating Plant Statistics (Large Plants)	402-403	
57	Hydroelectric Generating Plant Statistics (Large Plants)	406-407	Page 407-None
58	Pumped Storage Generating Plant Statistics (Large Plants)	408-409	None
59	Generating Plant Statistics (Small Plants)	410-411	
60	Transmission Line Statistics	422-423	None
61	Transmission Lines Added During Year	424-425	None
62	Substations	426-427	
	Stockholders' Reports Check appropriate box: <input checked="" type="checkbox"/> Four copies will be submitted <input type="checkbox"/> No annual report to stockholders is prepared		

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report  End of <u>2004/Q4</u>
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**GENERAL INFORMATION**

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

Diane L. Ford, Vice President - Controller & Chief Accounting Officer  
 700 North Adams Street  
 P. O. Box 19001  
 Green Bay, Wisconsin 54307-9001

2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

Incorporated under laws of the State of Wisconsin as Oshkosh Gas Light Company, July 28, 1883. Name was changed to Wisconsin Public Service Corporation on September 20, 1922.

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

None.

4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated.

Wisconsin Public Service Corporation is an electric and gas utility that supplies and distributes electric power and natural gas in its franchised service territory in Northeastern Wisconsin and an adjacent portion of the Upper Peninsula of Michigan.

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

(1) ☐ Yes...Enter the date when such independent accountant was initially engaged:  
 (2) ☒ No

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of <u>2004/Q4</u>
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### CONTROL OVER RESPONDENT

1. If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the respondent at the end of the year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.

Wisconsin Public Service Corporation is a wholly-owned subsidiary of WPS Resources Corporation ("Holding Company").

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of <u>2004/Q4</u>	
<b>CORPORATIONS CONTROLLED BY RESPONDENT</b>				
<p>1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.</p> <p>2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.</p> <p>3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.</p> <p><b>Definitions</b></p> <p>1. See the Uniform System of Accounts for a definition of control.</p> <p>2. Direct control is that which is exercised without interposition of an intermediary.</p> <p>3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.</p> <p>4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.</p>				
Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	ATC Management, Inc.	The corporate manager of	20.0	
2		American Transmission		
3		Company. Involved with the		
4		transmission of electric		
5		energy.		
6				
7	Wisconsin River Power Company	Producing and selling	50.0	
8		electric energy through		
9		ownership and operations		
10		of two hydro electric plants		
11		and a combustion turbine.		
12				
13	Wisconsin Valley Improvement Company	Operates a system of dams	27.10	
14		and water reservoirs on the		
15		Wisconsin River and		
16		tributary streams to produce		
17		as nearly a uniform stream		
18		flow as practicable through		
19		all seasons. It generates no		
20		electric energy and renders		
21		no public utility services.		
22				
23	WPS Leasing, Inc.	Established October 1994.	100	
24		A wholly-owned subsidiary		
25		which engages in unit		
26		train leasing.		
27				



Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4	
CORPORATIONS CONTROLLED BY RESPONDENT				
1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote. 2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved. 3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.				
<b>Definitions</b> 1. See the Uniform System of Accounts for a definition of control. 2. Direct control is that which is exercised without interposition of an intermediary. 3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control. 4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.				
Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	WPS Investments LLC	Established December 2000.	36.36	
2		Created to hold investments		
3		in American Transmission		
4		Company LLC and Guardian		
5		Pipeline LLC.		
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report 2004/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 103 Line No.: 1 Column: d**

ATC Management, Inc. is the corporate manager of the American Transmission Company LLC. The joint owners are Wisconsin Electric Power Company, Wisconsin Power and Light Company, Madison Gas and Electric Company, Wisconsin Public Service Corporation, and Wisconsin Public Power, Inc.

**Schedule Page: 103 Line No.: 7 Column: d**

Joint venture with Wisconsin Power and Light (a subsidiary of Alliant Energy).

**Schedule Page: 103 Line No.: 13 Column: d**

Numerous other interests.

**Schedule Page: 103.1 Line No.: 1 Column: d**

WPS Investments LLC is a consolidated subsidiary of WPS Resources Corporation with a minority interest owned by Wisconsin Public Service Corporation. The joint owners are WPS Resources Corporation, our holding company, and Upper Peninsula Power Company, another utility subsidiary of WPS Resources Corporation, with approximate ownership interests of 54% and 10%, respectively. The ownership interests have varied throughout 2004 and will continue to change as additional assets are contributed to WPS Investments LLC by the utilities or cash is contributed by WPS Resources Corporation.

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
OFFICERS					
<p>1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy making functions.</p> <p>2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.</p>					
Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)		
1	Chairman & Chief Executive Officer	L. L. Weyers	1,432,807		
2	Senior Vice President & Chief Financial Officer	J. P. O'Leary	427,595		
3	President & Chief Operating Officer - Generation	C. A. Schrock	411,536		
4	Executive Vice President - Public Affairs	T. P. Mainz	323,390		
5	Senior Vice President - Human Resources	B. J. Trembl	296,051		
6	President & Chief Operating Officer - Energy Delivery	L. T. Borgard	283,905		
7	Vice President - Controller & Chief Accounting Officer	D. L. Ford	266,531		
8	Vice President - Energy Supply - Projects	D. W. Harpole	250,455		
9	Vice President & Treasurer	B. A. Johnson	244,436		
10	Secretary & Manager - Legal Services	B. J. Wolf	225,092		
11					
12					
13					
14	NOTE: Salary for the year includes elective deferred				
15	compensation, above market earnings on deferred				
16	compensation, bonuses, and company contributions				
17	under the employee stock ownership plan and trust.				
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Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
DIRECTORS					
1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.					
2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.					
Line No.	Name (and Title) of Director (a)	Principal Business Address (b)			
1	Richard A. Bemis	Bemis Manufacturing Company			
2		300 Mill Street			
3		P. O. Box 901			
4		Sheboygan Falls, WI 53085-0901			
5					
6	Albert J. Budney, Jr.	6 Rippleton Road			
7		Cazenovia, NY 13035			
8					
9	Ellen Carnahan	William Blair Capital Partners			
10		227 West Monroe Street, Suite 3500			
11		Chicago, IL 60606			
12					
13	Robert C. Gallagher	Associated Banc - Corp			
14		200 North Adams Street			
15		Green Bay, WI 54301			
16					
17	Kathryn M. Hasselblad-Pascale	Hasselblad Machine Company			
18		2405 West Mason Street			
19		P. O. Box 11537			
20		Green Bay, WI 54307-1537			
21					
22	James L. Kemerling	Riiser Oil Company, Inc.			
23		709 South 20th Avenue			
24		P. O. Box 239			
25		Wausau, WI 54402-0239			
26					
27	John C. Meng	Schreiber Foods, Inc.			
28		428 North Superior, Suite 202			
29		De Pere, WI 54115			
30					
31	William F. Protz, Jr.	Santa's Best			
32		770 Frontage Road, Suite 160			
33		Northfield, IL 60093-1208			
34					
35	Larry L. Weyers	Wisconsin Public Service Corporation			
36	Chairman, President, and Chief Executive Officer until	700 North Adams Street			
37	August 14, 2004	P. O. Box 19001			
38	Chairman and Chief Executive Officer effective	Green Bay, WI 54307-9001			
39	August 15, 2004				
40					
41					
42					
43	NOTE: The Company does not have an Executive Committee.				
44					
45					
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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 03/31/2005	Year/Period of Report End of <u>2004/Q4</u>
IMPORTANT CHANGES DURING THE QUARTER/YEAR			
<p>Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.</p> <p>1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.</p> <p>2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.</p> <p>3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.</p> <p>4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.</p> <p>5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.</p> <p>6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.</p> <p>7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.</p> <p>8. State the estimated annual effect and nature of any important wage scale changes during the year.</p> <p>9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.</p> <p>10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.</p> <p>11. (Reserved.)</p> <p>12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.</p> <p>13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.</p> <p>14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.</p>			
<p>PAGE 108 INTENTIONALLY LEFT BLANK SEE PAGE 109 FOR REQUIRED INFORMATION.</p>			

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 03/31/2005	2004/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

1. None.
2. None.
3. See Note 2, Acquisitions and Sales of Assets, and Note 4, Nuclear Plant Operation, for information on our potential sale of the Kewaunee Nuclear Power Plant.
4. PSCW Order 6690-AE-104 and PSCW Order 6690-AE-102 granted approval for Wisconsin Public Service Corporation to enter into two long-term rail car lease agreements with its subsidiary, WPS Leasing, Inc. The Commission orders stated that if WPSC chose to renew the lease agreements after the initial 10-year terms, WPSC was required to submit documentation to the PSCW establishing that the renewals were in the best interest of the ratepayers. On November 19, 2004 WPSC submitted the required documentation to the PSCW stating that WPSC planned to exercise all ten 1-year renewal options for both leases. WPSC received a letter from the PSCW on December 8, 2004 approving the renewal of both lease agreements, and subsequently renewed the agreements. The leases will expire in 2015 and 2016.
5. On January 1, 2001, Wisconsin Public Service Corporation transferred all its transmission assets to the American Transmission Company LLC. American Transmission Company is a for-profit transmission-only company created by the transfer of transmission assets previously owned by multiple electric utilities serving the upper Midwest in exchange for an ownership interest in the company.

Wisconsin Public Service will continue to transfer assets to the ATC in the future primarily due to asset upgrades for ATC to meet pending energy demands or new asset construction resulting in assets meeting the criteria for transfer of ownership. During 2004, \$3,541,200 of gross electric distribution assets (\$2,215,048 net of depreciation) were sold to ATC for cash.

6. See Notes to Financial Statements, Note 1, Summary of Significant Accounting Policies, section (q), Guarantees, Note 14, Long-Term Debt, and Note 16, Short-Term Debt and Lines of Credit.

At December 31, 2004, Wisconsin Public Service Corporation had \$91 million of commercial paper outstanding and \$10 million of other short-term debt. This compares to \$0 of outstanding commercial paper and \$10 million of other short-term debt as of December 31, 2003. Wisconsin Public Service is authorized by PSCW Docket 6690-SB-123 and Wisconsin Statute 201.03 to have up to \$125 million in short-term debt outstanding.

Effective January 1, 2003, WPS Resources adopted the provisions of FASB Interpretation No. 45, "Guarantor's Accounting and Disclosure Requirements for Guarantees Including Indirect Guarantees of Indebtedness of Others." Interpretation No. 45 elaborates on the disclosures to be made by a guarantor in its interim and annual financial statements about its obligations under certain guarantees that it has issued. Interpretation No. 45 also requires that the guarantor recognize, at the inception of the guarantee, a liability for the fair value of the obligation undertaken in issuing the guarantee.

At December 31, 2004, WPSC had an outstanding guarantee to indemnify a third party for certain exposures related to the construction of utility assets. In the event that the construction project is not completed, WPSC agreed to reimburse the guaranteed party for certain unrecovered costs. At December 31, 2004, the guarantee carries a maximum exposure of \$5.3 million. A liability for the fair value of this obligation was not recognized in the Consolidated Balance Sheets of WPSC because the guarantee was issued prior to the effective date for initial measurement and recognition as defined by Interpretation No. 45.

7. Articles of Incorporation were not changed.

By-Laws were changed effective August 15, 2004 to reflect two President and Chief Operating Officer positions.

8. 4.83% average increase for supervisory employees effective 12/19/2004.  
4.79% average increase for wage & hour employees effective 12/19/2004.

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Wisconsin Public Service Corporation			
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

5.40% average increase for executive employees effective 12/19/2004.  
3.20% average increase for union wage & hour employees effective 10/24/2004.

## 9. Spent Nuclear Fuel Disposal

The federal government is responsible for the disposal or permanent storage of spent nuclear fuel. The United States Department of Energy is currently preparing an application to license a permanent spent nuclear fuel storage facility in the Yucca Mountain area of Nevada.

Spent nuclear fuel is current being stored at the Kewaunee plant. At current production levels, the plant has sufficient storage for all fuel assemblies until 2009 with full core offload. Additional capacity will be needed by 2010 to maintain full core offload capability.

The United States government through the Federal Department of Energy is under contract with Wisconsin Public Service for the pick up and long-term storage of Kewaunee's spent nuclear fuel. Because the Department of Energy has failed to begin scheduled pickup of the spent nuclear fuel, Wisconsin Public Service incurred and will continue to incur costs for the storage of the spent nuclear fuel. Wisconsin Public Service is a participant in a suit filed against the federal government for breach of contract and failure to pick up and store the spent nuclear fuel. The case was filed on January 22, 2004 in the United States Court of Federal Claims. The Wisconsin Public Service lawsuit is one of more than 60 such lawsuits currently pending in the Court of Federal Claims. The case has been temporarily stayed until June of 2005, while earlier-filed cases proceed.

## Stray Voltage Claims

From time to time Wisconsin Public Service Corporation has been sued by dairy farmers who allege that they have suffered loss of milk production and other damages supposedly due to "stray voltage" from the operation of Wisconsin Public Service's electrical system. Past cases have been resolved without any material adverse effect on the financial statements of Wisconsin Public Service. Currently, there are three such cases pending in state court in Wisconsin. A fourth case was settled within the company's self-insured retention. Of the remaining three cases, one is in the pretrial process, one was tried in September 2004 but ended in a mistrial, and one is on appeal, following a trial.

The Public Service Commission of Wisconsin has established certain requirements regarding stray voltage for all utilities subject to its jurisdiction. The Public Service Commission has defined what constitutes "stray voltage," established a level of concern at which some utility corrective action is required, and set forth test protocols to be employed in evaluating whether a stray voltage problem exists. Based upon the information available to it to date, Wisconsin Public Service believes that it was in compliance with the Public Service Commission's orders, and that none of the plaintiffs had a stray voltage problem as defined by the Public Service Commission for which Wisconsin Public Service is responsible. Nonetheless, in 2003 the Supreme Court of Wisconsin ruled in the case Hoffmann v. WEPCO that a utility could be liable in tort to a farmer for damage from stray voltage even though the utility had complied with the Public Service Commission's established level of concern.

One of the three pending cases, Russell Allen v. Wisconsin Public Service Corp., was appealed to the Wisconsin Court of Appeals. On February 15, 2005, the Court of Appeals affirmed the jury verdict that awarded the plaintiff \$750,000 for economic damages and \$1,000,000 for nuisance. The Court of Appeals also remanded the issue of future damages relative to an injunction. Wisconsin Public Service is considering further appeal. One of the other cases, Seidl v. Wisconsin Public Service Corp., was tried to a jury beginning on September 13, 2004. On October 6, 2004, the jury returned a verdict which was not in accordance with the law, resulting in a mistrial. That means the Seidl case will be re-tried in October of 2005. The other pending case has a trial date of April 2005. Discovery is mostly completed, but the case has not been tried. In this case, the expert witnesses retained by Wisconsin Public Service do not believe that there is a scientific basis for concluding that electricity has harmed or damaged the plaintiffs or their cows. Accordingly, Wisconsin Public Service is vigorously defending and contesting this action.

Wisconsin Public Service has insurance coverage for these claims, but the policies have customary self-insured

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IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

retentions per occurrence. Based upon the information known at this time and the availability of insurance, Wisconsin Public Service believes that the total cost to it of resolving the remaining three actions will not be material.

One of the cases awaiting trial includes a claim for common law punitive damages as well as a claim for treble damages under a Wisconsin statute, sec. 196.64. In the Seidl case, the judge dismissed those claims as a matter of law for lack of supporting evidence. In light of the information it now has, Wisconsin Public Service does not believe there is any basis for the award of punitive or treble damages in the remaining case. However, if a jury awarded such damages, and if the total defense costs and all damages exceeded the self-insured retention, Wisconsin Public Service believes its insurance policies would cover such a verdict, including any punitive or treble damages.

10. None.

11. Reserved.

12. Not Applicable.

13. Jerome J. Myers retired from the company and his position of Assistant Treasurer effective December 31, 2003.

David W. Harpole was promoted to Vice President - Energy Supply - Projects from Vice President - Energy Supply effective February 1, 2004.

Terry P. Jensky was appointed Assistant Vice President - Energy Supply - Operations effective February 1, 2004.

Bradley A. Johnson was promoted to Vice President and Treasurer from Treasurer effective July 18, 2004.

James F. Schott was promoted to Vice President - Regulatory Affairs from Assistant Vice President - Regulatory Affairs effective July 18, 2004.

Lawrence T. Borgard was promoted to President and Chief Operating Officer from Vice President - Distribution and Customer Service effective August 15, 2004.

Charles A. Schrock was appointed President and Chief Operating Officer effective August 15, 2004.

Larry L. Weyers' title was changed to Chairman and Chief Executive Officer from Chairman, President, and Chief Executive Officer effective August 15, 2004.

Thomas P. Meinz was promoted to Executive Vice President - Public Affairs from Senior Vice President - Public Affairs effective September 12, 2004.

Bernard J. Tremi was promoted to Senior Vice President - Human Resources from Vice President - Human Resources effective December 19, 2004.

14. Not Applicable.



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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)	
1	<b>UTILITY PLANT</b>				
2	Utility Plant (101-106, 114)	200-201	2,733,907,680	2,578,384,739	
3	Construction Work in Progress (107)	200-201	153,208,814	81,783,220	
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		2,887,116,494	2,660,167,959	
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	1,363,034,332	1,300,284,109	
6	Net Utility Plant (Enter Total of line 4 less 5)		1,524,082,162	1,359,883,850	
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202-203	0	0	
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		4,420,179	4,767,237	
9	Nuclear Fuel Assemblies in Reactor (120.3)		34,284,513	33,457,830	
10	Spent Nuclear Fuel (120.4)		258,836,666	247,166,402	
11	Nuclear Fuel Under Capital Leases (120.6)		0	0	
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	272,965,226	265,093,609	
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		24,576,132	20,297,860	
14	Net Utility Plant (Enter Total of lines 6 and 13)		1,548,658,294	1,380,181,710	
15	Utility Plant Adjustments (116)	122	0	0	
16	Gas Stored Underground - Noncurrent (117)		0	0	
17	<b>OTHER PROPERTY AND INVESTMENTS</b>				
18	Nonutility Property (121)		408,797	1,360,182	
19	(Less) Accum. Prov. for Depr. and Amort. (122)		139,803	290,831	
20	Investments in Associated Companies (123)		0	0	
21	Investment in Subsidiary Companies (123.1)	224-225	63,764,482	61,177,228	
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)				
23	Noncurrent Portion of Allowances	228-229	0	0	
24	Other Investments (124)		1,262,591	1,118,888	
25	Sinking Funds (125)		344,479,729	332,264,668	
26	Depreciation Fund (126)		0	0	
27	Amortization Fund - Federal (127)		0	0	
28	Other Special Funds (128)		459	0	
29	Special Funds (Non Major Only) (129)		0	0	
30	Long-Term Portion of Derivative Assets (175)		5,316,837	3,892,444	
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	0	
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		415,093,092	399,522,579	
33	<b>CURRENT AND ACCRUED ASSETS</b>				
34	Cash and Working Funds (Non-major Only) (130)		0	0	
35	Cash (131)		0	0	
36	Special Deposits (132-134)		66,278	1,939,965	
37	Working Fund (135)		254,650	53,560	
38	Temporary Cash Investments (136)		2,900,000	2,500,000	
39	Notes Receivable (141)		540,598	595,621	
40	Customer Accounts Receivable (142)		89,783,457	81,066,196	
41	Other Accounts Receivable (143)		20,909,006	26,228,478	
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		5,491,833	4,355,703	
43	Notes Receivable from Associated Companies (145)		0	0	
44	Accounts Receivable from Assoc. Companies (146)		9,785,594	15,636,794	
45	Fuel Stock (151)	227	14,850,076	14,516,091	
46	Fuel Stock Expenses Undistributed (152)	227	371,032	351,413	
47	Residuals (Elec) and Extracted Products (153)	227	0	0	
48	Plant Materials and Operating Supplies (154)	227	28,313,382	26,288,402	
49	Merchandise (155)	227	0	0	
50	Other Materials and Supplies (156)	227	0	0	
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0	
52	Allowances (158.1 and 158.2)	228-229	0	0	



Name of Respondent Wisconsin Public Service Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (mo, da, yr) 03/31/2005	Year/Period of Report end of 2004/Q4
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)	
1	PROPRIETARY CAPITAL				
2	Common Stock Issued (201)	250-251	95,587,848	95,587,848	
3	Preferred Stock Issued (204)	250-251	51,188,200	51,188,200	
4	Capital Stock Subscribed (202, 205)	252	0	0	
5	Stock Liability for Conversion (203, 206)	252	0	0	
6	Premium on Capital Stock (207)	252	517,139,765	439,428,718	
7	Other Paid-In Capital (208-211)	253	130,451	130,451	
8	Installments Received on Capital Stock (212)	252	0	0	
9	(Less) Discount on Capital Stock (213)	254	0	0	
10	(Less) Capital Stock Expense (214)	254	1,240,435	1,240,435	
11	Retained Earnings (215, 215.1, 216)	118-119	293,158,724	266,294,601	
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	15,593,963	12,924,470	
13	(Less) Reaquired Capital Stock (217)	250-251	0	0	
14	Noncorporate Proprietorship (Non-major only) (218)		0	0	
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	-20,725,704	-14,853,742	
16	Total Proprietary Capital (lines 2 through 15)		950,832,812	849,460,111	
17	LONG-TERM DEBT				
18	Bonds (221)	256-257	497,100,000	547,000,000	
19	(Less) Reaquired Bonds (222)	256-257	0	0	
20	Advances from Associated Companies (223)	256-257	18,554,480	0	
21	Other Long-Term Debt (224)	256-257	26,220	49,440	
22	Unamortized Premium on Long-Term Debt (225)		0	0	
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		1,102,260	1,798,504	
24	Total Long-Term Debt (lines 18 through 23)		514,578,440	545,250,936	
25	OTHER NONCURRENT LIABILITIES				
26	Obligations Under Capital Leases - Noncurrent (227)		0	0	
27	Accumulated Provision for Property Insurance (228.1)		0	0	
28	Accumulated Provision for Injuries and Damages (228.2)		0	0	
29	Accumulated Provision for Pensions and Benefits (228.3)		0	0	
30	Accumulated Miscellaneous Operating Provisions (228.4)		650,259	1,301,356	
31	Accumulated Provision for Rate Refunds (229)		0	0	
32	Long-Term Portion of Derivative Instrument Liabilities		0	0	
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0	
34	Asset Retirement Obligations (230)		364,350,739	343,978,478	
35	Total Other Noncurrent Liabilities (lines 26 through 34)		365,000,998	345,279,834	
36	CURRENT AND ACCRUED LIABILITIES				
37	Notes Payable (231)		101,000,000	10,000,000	
38	Accounts Payable (232)		141,717,032	102,512,359	
39	Notes Payable to Associated Companies (233)		0	0	
40	Accounts Payable to Associated Companies (234)		9,914,645	15,258,086	
41	Customer Deposits (235)		221,576	215,845	
42	Taxes Accrued (236)	262-263	2,292,253	1,699,113	
43	Interest Accrued (237)		5,827,020	7,604,708	
44	Dividends Declared (238)		777,652	777,652	
45	Matured Long-Term Debt (239)		0	0	

[illegible]

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report 2004/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 110 Line No.: 44 Column: d**

Reclassified a credit balance of \$6,288,111 related to intercompany income taxes receivable from Account 146, Accounts Receivable-Associated Companies, to Account 234, Accounts Payable-Associated Companies.

**Schedule Page: 110 Line No.: 44 Column:**

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report 2004/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 112 Line No.: 40 Column: d**

Reclassified a credit balance of \$6,288,111 related to intercompany income taxes receivable from Account 146, Accounts Receivable-Associated Companies, to Account 234, Accounts Payable-Associated Companies.

**Schedule Page: 112 Line No.: 40 Column:**

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2005		Year/Period of Report End of <u>2004/Q4</u>	
STATEMENT OF INCOME							
<p>1. Enter in column (e) operations for the reporting quarter and in column (f) the operations for the same three month period for the prior year.</p> <p>2. Report in Column (g) year to date amounts for electric utility function; in column (i) the year to date amounts for gas utility, and in (k) the year to date amounts for the other utility function for the current quarter/year.</p> <p>3. Report in Column (h) year to date amounts for electric utility function; in column (j) the year to date amounts for gas utility, and in (l) the year to date amounts for the other utility function for the previous quarter/year.</p> <p>4. If additional columns are needed place them in a footnote.</p>							
Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)	
1	UTILITY OPERATING INCOME						
2	Operating Revenues (400)	300-301	1,222,032,106	1,129,068,211			
3	Operating Expenses						
4	Operation Expenses (401)	320-323	847,624,634	790,746,287			
5	Maintenance Expenses (402)	320-323	79,106,704	72,032,203			
6	Depreciation Expense (403)	336-337	91,017,658	122,931,168			
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337					
8	Amort. & Depl. of Utility Plant (404-405)	336-337	9,041,664	9,249,071			
9	Amort. of Utility Plant Acq. Adj. (406)	336-337	2,878,075	2,243,665			
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)						
11	Amort. of Conversion Expenses (407)						
12	Regulatory Debits (407.3)		10,062,731	6,484,725			
13	(Less) Regulatory Credits (407.4)		9,181,511	6,697,363			
14	Taxes Other Than Income Taxes (408.1)	262-263	38,494,239	36,762,977			
15	Income Taxes - Federal (409.1)	262-263	36,905,516	22,472,014			
16	- Other (409.1)	262-263	10,097,912	8,454,506			
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	68,870,787	53,220,288			
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	67,423,521	44,350,129			
19	Investment Tax Credit Adj. - Net (411.4)	266	-1,375,521	-1,533,933			
20	(Less) Gains from Disp. of Utility Plant (411.6)						
21	Losses from Disp. of Utility Plant (411.7)						
22	(Less) Gains from Disposition of Allowances (411.8)		1,795,268	2,086,776			
23	Losses from Disposition of Allowances (411.9)						
24	Accretion Expense (411.10)						
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		1,114,324,099	1,069,928,703			
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117, line 27		107,708,007	59,139,508			



Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4	
STATEMENT OF INCOME FOR THE YEAR (Continued)						
ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year to Date (in dollars) (g)	Previous Year to Date (in dollars) (h)	Current Year to Date (in dollars) (i)	Previous Year to Date (in dollars) (j)	Current Year to Date (in dollars) (k)	Previous Year to Date (in dollars) (l)	
						1
801,115,609	724,889,890	420,916,497	404,178,321			2
						3
494,403,505	445,367,732	353,221,129	345,378,555			4
74,543,309	67,567,468	4,563,395	4,464,735			5
75,012,266	108,592,234	16,005,392	14,338,934			6
						7
7,071,504	7,084,340	1,970,160	2,164,731			8
1,064,888	812,281	1,813,187	1,431,384			9
						10
						11
8,470,031	6,484,725	1,592,700				12
9,145,535	6,546,440	35,976	150,923			13
32,555,840	31,426,079	5,938,399	5,336,898			14
34,211,417	21,454,434	2,694,099	1,017,580			15
8,761,900	7,545,717	1,336,012	908,789			16
47,016,543	37,223,739	21,854,244	15,996,549			17
51,904,880	35,476,632	15,518,641	8,873,497			18
-1,231,208	-1,382,449	-144,313	-151,484			19
						20
						21
1,795,268	2,086,776					22
						23
						24
719,034,312	688,066,452	395,289,787	381,862,251			25
82,081,297	36,823,438	25,626,710	22,316,070			26

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2005		Year/Period of Report End of 2004/Q4	
STATEMENT OF INCOME FOR THE YEAR (continued)							
Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)	
			Current Year (c)	Previous Year (d)			
27	Net Utility Operating Income (Carried forward from page 114)		107,708,007	59,139,508			
28	Other Income and Deductions						
29	Other Income						
30	Nonutility Operating Income						
31	Revenues From Merchandising, Jobbing and Contract Work (415)						
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)						
33	Revenues From Nonutility Operations (417)		697,795	720,248			
34	(Less) Expenses of Nonutility Operations (417.1)		2,291,045	1,735,936			
35	Nonoperating Rental Income (418)		39,831	36,151			
36	Equity in Earnings of Subsidiary Companies (418.1)	119	14,540,562	10,748,416			
37	Interest and Dividend Income (419)		8,129,767	41,229,286			
38	Allowance for Other Funds Used During Construction (419.1)		1,954,409	2,355,751			
39	Miscellaneous Nonoperating Income (421)		-6,635	754,650			
40	Gain on Disposition of Property (421.1)		27,413,737	7,392,891			
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		50,478,421	61,501,457			
42	Other Income Deductions						
43	Loss on Disposition of Property (421.2)		356,673	204,278			
44	Miscellaneous Amortization (425)	340					
45	Donations (426.1)	340	14,241,873	791,404			
46	Life Insurance (426.2)		-2,057,154	-999,258			
47	Penalties (426.3)		51,056	86,443			
48	Exp. for Certain Civic, Political & Related Activities (426.4)		443,168	375,033			
49	Other Deductions (426.5)			16,342			
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		13,035,616	474,242			
51	Taxes Applicable to Other Income and Deductions						
52	Taxes Other Than Income Taxes (408.2)	262-263	275,243	-12,159			
53	Income Taxes-Federal (409.2)	262-263	1,789,063	1,689,933			
54	Income Taxes-Other (409.2)	262-263	1,531,081	1,010,683			
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	6,839,735	6,224,415			
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	5,942,630	1,494,569			
57	Investment Tax Credit Adj.-Net (411.5)						
58	(Less) Investment Tax Credits (420)						
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		4,492,492	7,418,303			
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		32,950,313	53,608,912			
61	Interest Charges						
62	Interest on Long-Term Debt (427)		27,242,894	25,272,870			
63	Amort. of Debt Disc. and Expense (428)		531,856	432,965			
64	Amortization of Loss on Required Debt (428.1)		1,164,917	1,044,625			
65	(Less) Amort. of Premium on Debt-Credit (429)						
66	(Less) Amortization of Gain on Required Debt-Credit (429.1)						
67	Interest on Debt to Assoc. Companies (430)	340					
68	Other Interest Expense (431)	340	4,537,585	4,983,651			
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		705,999	996,764			
70	Net Interest Charges (Total of lines 62 thru 69)		32,771,253	30,737,347			
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		107,887,067	82,011,073			
72	Extraordinary Items						
73	Extraordinary Income (434)						
74	(Less) Extraordinary Deductions (435)						
75	Net Extraordinary Items (Total of line 73 less line 74)						
76	Income Taxes-Federal and Other (409.3)	262-263					
77	Extraordinary Items After Taxes (line 75 less line 76)						
78	Net Income (Total of line 71 and 77)		107,887,067	82,011,073			

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report 2004/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 114 Line No.: 6 Column: c**

Change in depreciation expense is due to the December 2003 liquidation of the qualified decommissioning trust as a result of the pending sale of the Kewaunee Nuclear Power Plant. The liquidation resulted in large gains recorded in other income and offset by depreciation expense.

**Schedule Page: 114 Line No.: 7 Column: c**

Account 403.1 is not used due to the fact that Wisconsin Public Service Corporation has received specific approval from our primary regulator, the Public Service Commission of Wisconsin, to defer depreciation expense related to asset retirement costs to a regulatory liability account.

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
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**STATEMENT OF RETAINED EARNINGS**

- Do not report Lines 49-53 on the quarterly version.
- Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
- Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
- State the purpose and amount of each reservation or appropriation of retained earnings.
- List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
- Show dividends for each class and series of capital stock.
- Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
- Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
- If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	<b>UNAPPROPRIATED RETAINED EARNINGS (Account 216)</b>			
1	Balance-Beginning of Period		265,278,449	259,839,788
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4				
5				
6				
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10	Loss on Reacquired Preferred Stock - 7.72% Series	232	-30	
11				
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)		-30	
16	Balance Transferred from Income (Account 433 less Account 418.1)		107,887,067	82,011,073
17	Appropriations of Retained Earnings (Acct. 436)			
18	Change in Amortization Reserve-Federal in accordance with FERC Order No. 387	215.1	33,468	20,795
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)		33,468	20,795
23	Dividends Declared-Preferred Stock (Account 437)			
24	5.00% Series - \$5.00 per share	238	-659,580	( 659,580)
25	5.04% Series - \$5.04 per share	238	-151,114	( 151,114)
26	5.08% Series - \$5.08 per share	238	-253,914	( 253,914)
27	6.76% Series - \$6.76 per share	238	-1,014,000	( 1,014,000)
28	6.88% Series - \$6.88 per share	238	-1,032,000	( 1,032,000)
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)		-3,110,608	( 3,110,608)
30	Dividends Declared-Common Stock (Account 438)			
31	Dividends Declared on Common Stock	238	-75,000,000	( 69,000,000)
32	Dividends of Deferred Comp Fixed Stock	207	-405,600	93,236
33	Deferred Tax on Dividends of Deferred Comp Fixed Stock	190	162,787	
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-75,242,813	( 68,906,764)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings	216.1	-2,669,493	( 4,575,835)
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		292,176,040	265,278,449
	<b>APPROPRIATED RETAINED EARNINGS (Account 215)</b>			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	03/31/2005	End of 2004/Q4

### STATEMENT OF RETAINED EARNINGS

[illegible]

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 03/31/2005	2004/Q4
FOOTNOTE DATA			

**Schedule Page: 118 Line No.: 50 Column: c**

Contra primary account affected is 216.

**Schedule Page: 118 Line No.: 50 Column: d**

Contra primary account affected is 216.

**Schedule Page: 118 Line No.: 51 Column: c**

Contra primary account affected is 216.

**Schedule Page: 118 Line No.: 51 Column: d**

Contra primary account affected is 216.

**Schedule Page: 118 Line No.: 52 Column: c**

Contra primary account affected is 216.

Other consists of a correction for OCI of a subsidiary improperly included in retained earnings for the 2003 calculation, WPS Investments LLC amortization, and true-ups of subsidiary retained earnings estimates used for the 12/31/2003 calculation.

**Schedule Page: 118 Line No.: 52 Column: d**

Contra primary account affected is 216.

Other consists of OCI of a subsidiary included in retained earnings for purposes of the 12/31/2003 calculation, WPS Investments LLC amortization, and true-ups of subsidiary retained earnings estimates used for the 12/31/2002 calculation.

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Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
<b>STATEMENT OF CASH FLOWS</b>					
<p>(1) Codes to be used: (a) Net Proceeds or Payments; (b) Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.</p> <p>(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.</p> <p>(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.</p> <p>(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.</p>					
Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)		
1	Net Cash Flow from Operating Activities:				
2	Net Income (Line 78(c) on page 117)	107,887,067	82,011,073		
3	Noncash Charges (Credits) to Income:				
4	Depreciation and Depletion	91,017,658	122,931,168		
5	Amortization of				
6	Nuclear Fuel	7,871,617	8,169,034		
7	Other	12,965,414	9,388,089		
8	Deferred Income Taxes (Net)	2,344,371	12,724,007		
9	Investment Tax Credit Adjustment (Net)	-1,375,521	-1,533,933		
10	Net (Increase) Decrease in Receivables	-2,076,974	-4,039,151		
11	Net (Increase) Decrease in Inventory	-9,637,758	-18,429,932		
12	Net (Increase) Decrease in Allowances Inventory				
13	Net Increase (Decrease) in Payables and Accrued Expenses	10,586,505	-1,020,002		
14	Net (Increase) Decrease in Other Regulatory Assets	9,020,678	4,938,540		
15	Net Increase (Decrease) in Other Regulatory Liabilities	12,034,242	18,460,961		
16	(Less) Allowance for Other Funds Used During Construction	1,954,409	2,355,751		
17	(Less) Undistributed Earnings from Subsidiary Companies	14,540,562	10,748,416		
18	Other (provide details in footnote):	-24,341,473	-68,927,294		
19					
20					
21					
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	199,800,855	151,568,393		
23					
24	Cash Flows from Investment Activities:				
25	Construction and Acquisition of Plant (including land):				
26	Gross Additions to Utility Plant (less nuclear fuel)	-241,816,482	-125,844,967		
27	Gross Additions to Nuclear Fuel	-12,149,888	-3,876,584		
28	Gross Additions to Common Utility Plant	-18,792,139	-29,175,746		
29	Gross Additions to Nonutility Plant		-338,307		
30	(Less) Allowance for Other Funds Used During Construction	-1,954,409	2,355,751		
31	Other (provide details in footnote):				
32	Weston 4 interconnect	-2,327,224			
33					
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-273,131,324	-161,591,355		
35					
36	Acquisition of Other Noncurrent Assets (d)				
37	Proceeds from Disposal of Noncurrent Assets (d)	19,526,356	27,684,293		
38					
39	Investments in and Advances to Assoc. and Subsidiary Companies	-143,703			
40	Contributions and Advances from Assoc. and Subsidiary Companies	11,961,745	4,508,646		
41	Disposition of Investments in (and Advances to)				
42	Associated and Subsidiary Companies				
43					
44	Purchase of Investment Securities (a)				
45	Proceeds from Sales of Investment Securities (a)				



Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
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**STATEMENT OF CASH FLOWS**

(1) Codes to be used: (a) Net Proceeds or Payments; (b) Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.

(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.

(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.

(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
46	Loans Made or Purchased		
47	Collections on Loans		
48			
49	Net (Increase) Decrease in Receivables		
50	Net (Increase ) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):	3,415,440	-52,295,824
54			
55			
56	Net Cash Provided by (Used in) Investing Activities		
57	Total of lines 34 thru 55)	-238,371,486	-181,694,240
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)		125,000,000
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
65	Equity contribution from parent	75,000,000	50,000,000
66	Net Increase in Short-Term Debt (c)	91,000,000	-16,000,000
67	Other (provide details in footnote):		
68	Change in loans on executive life insurance	-262,540	3,499,090
69			
70	Cash Provided by Outside Sources (Total 61 thru 69)	165,737,460	162,499,090
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)	-49,923,220	-59,098,220
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
77			
78	Net Decrease in Short-Term Debt (c)		
79			
80	Dividends on Preferred Stock	-3,110,608	-3,110,608
81	Dividends on Common Stock	-75,405,598	-68,906,764
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	37,298,034	31,383,498
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22,57 and 83)	-1,272,597	1,257,651
87			
88	Cash and Cash Equivalents at Beginning of Period	4,493,525	3,235,874
89			
90	Cash and Cash Equivalents at End of period	3,220,928	4,493,525

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 03/31/2005	2004/Q4
FOOTNOTE DATA			

**Schedule Page: 120 Line No.: 7 Column: b**

Amortization Other	
Plant acquisition premium-WFL	\$ 2,878,075
Utility plant in service	9,041,664
Debt issuance costs	723,747
Loss on bond redemption	276,781
Other debt related	45,147
TOTAL	\$12,965,414

**Schedule Page: 120 Line No.: 7 Column:**

Other Amortization	
Utility plant in service	\$9,249,071
Other debt related	125,572
Other amortization	13,446
TOTAL	\$9,388,089

**Schedule Page: 120 Line No.: 18 Column: b**

Other Operating	
Pension and postretirement expense	\$ 28,643,047
Pension and postretirement funding	(17,821,625)
Change in accrued revenues	(17,015,485)
Conservation expense	(17,607,943)
Gain on sale of nonutility property	(13,713,717)
Deferral of Weston 4 expenses	(4,139,816)
Deferral of KNP outage expenses	(7,175,579)
Advance from associated company-WPSR	18,200,000
Other items	6,289,645
TOTAL	\$ (24,341,473)

**Schedule Page: 120 Line No.: 18 Column:**

Other Operating	
Pension and postretirement expense	\$ 18,639,868
Gain on nuclear decommissioning trust	(38,721,738)
Gain on sale of property	(7,392,891)
Conservation expenditures	(17,968,764)
Postretirement funding	(15,550,050)
Change in accrued revenues	(4,014,440)
Other items	(3,919,279)
TOTAL	\$ (68,927,294)

**Schedule Page: 120 Line No.: 37 Column: b**

Proceeds From Disposal of Noncurrent Assets	
Net plant	\$ 2,221,169
Nonutility property	17,196,824
Other	108,363
TOTAL	\$19,526,356

**Schedule Page: 120 Line No.: 37 Column:**

Proceeds From Disposal of Noncurrent Assets	
Net plant	\$ 7,980,500
CWIP	19,703,793
TOTAL	\$27,684,293

**Schedule Page: 120 Line No.: 53 Column: b**

Other Investing	
Decommissioning funding	\$ (275,001)
Net decrease in operating deposits for joint plants	1,215,642
Construction advances	2,474,799
TOTAL	\$3,415,440

**Schedule Page: 120 Line No.: 53 Column:**

Other Investing	
Payment for purchase of De Pere Energy Center	\$ (48,400,000)
Net increase in operating deposits for joint plants	(1,141,275)

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FOOTNOTE DATA			

Construction advances	1,435,979
Decommissioning funding	(2,959,059)
Other investing activities	(1,231,469)
TOTAL	\$ (52,295,824)

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 03/31/2005	Year/Period of Report End of 2004/Q4
NOTES TO FINANCIAL STATEMENTS			
<p>1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.</p> <p>2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.</p> <p>3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.</p> <p>4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.</p> <p>5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.</p> <p>6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.</p> <p>7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.</p> <p>8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.</p> <p>9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.</p>			
<p>PAGE 122 INTENTIONALLY LEFT BLANK SEE PAGE 123 FOR REQUIRED INFORMATION.</p>			

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NOTES TO FINANCIAL STATEMENTS (Continued)			

## NOTE A—FERC FORM 1 COMPARED TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES

The accompanying financial statements have been prepared in accordance with the accounting requirements of the FERC as set forth in the Uniform System of Accounts and accounting releases, which differs from generally accepted accounting principles ("GAAP"). As required by FERC, Wisconsin Public Service Corporation ("WPSC") classifies certain items in its Form 1 Comparative Balance Sheet (primarily the components of accumulated deferred income taxes, certain miscellaneous current and accrued liabilities, maturities of long-term debt, deferred debits, deferred credits, and non-legal asset retirement obligations) in a manner different than that required by GAAP. In accordance with FERC reporting requirements, removal costs that do not have an associated legal obligation are recognized as a component of accumulated depreciation, whereas upon adoption of Statement of Financial Accounting Standards No. 143, these costs are recognized for GAAP as a regulatory liability. In addition, in accordance with FERC reporting requirements, WPSC accounts for its investment in majority-owned subsidiaries on the equity method rather than consolidating the assets, liabilities, revenues, and expenses of these subsidiaries, as required by GAAP.

## NOTE B—GAIN OR LOSS ON REACQUIRED BONDS

WPSC generally purchases small amounts of bonds on a regular basis to meet annual sinking fund requirements. The gain or loss on these reacquired bonds is recorded currently on the income statement in Account 421, Miscellaneous Non-Operating Income. WPSC occasionally repurchases a significant amount of bonds. The gain or loss on this type of repurchase is deferred on the balance sheet and amortized to the income statement with rate treatment as directed by the Public Service Commission of Wisconsin ("PSCW").

WPSC repurchased its 8.20% Series Due 2012 bonds in 1993, repurchased its 6.125% Series Due 2005 bonds in 2003, and repurchased a portion of its 7.125% Series Due 2023 bonds in 2004. Deferral of the loss on reacquired debt is recorded in Account 189 and amortized to the income statement on a revenue neutral basis as directed by the PSCW. As of December 31, 2004, the following deferrals were outstanding:

<u>Year</u>	<u>Series</u>	<u>Repurchased</u>	<u>Deferral</u>
1993	8.20%	\$45,000,000	\$1,012,867
2003	6.125%	\$9,075,000	\$70,626
2004	7.125%	\$49,900,000	\$1,351,806

## NOTE C—INCOME TAXES

We account for income taxes using the liability method as prescribed by Statement of Financial Accounting Standards No. 109, "Accounting for Income Taxes." Under this method, deferred income taxes have been recorded using currently enacted tax rates for the differences between the tax basis of assets and liabilities and the basis reported in the financial statements. Due to the effects of regulation on WPSC, certain adjustments made to deferred income taxes are, in turn, recorded as regulatory assets or liabilities.

Investment tax credits, which have been used to reduce our federal income taxes payable, have been deferred for financial reporting purposes. These deferred investment tax credits are being amortized over the useful lives of the property to which they are related.

WPS Resources Corporation files a consolidated United States income tax return that includes domestic subsidiaries in which its ownership is 80 percent or more. WPS Resources Corporation and its consolidated subsidiaries are parties to a tax allocation arrangement under which each entity determines its income tax provision on a stand-alone basis, after which effects of federal consolidation are accounted for.

In 2002 and 2003, the company filed refund claims for tax years 1999-2001. The IRS has completed its audit of these claims and, in 2004, the IRS issued the company its audited findings for those years. WPSC has agreed with the auditors report and has signed off on the report requesting refunds of those amounts, which are: a refund of \$1,345,917 for 1999;

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NOTES TO FINANCIAL STATEMENTS (Continued)			

a refund of \$510,435 for 2000; and, an additional obligation of \$337,245 for 2001. These refund claims were primarily the result of research and experimentation activities at the company's power plants, which were identified subsequent to its original filing. The company also filed corresponding claims with the State of Wisconsin and the State of Michigan; however, these amounts are not expected to be significant.

During 2004 the company settled its State of Wisconsin audit for the 1982-1989 tax years. The settlement resulted in an additional tax obligation of \$1,612,271.40 and an additional interest obligation of \$684,518.68. The majority of the adjustments were timing items that will turn around in future tax years.

#### NOTE D—RECONCILIATION FOR CASH FLOW STATEMENT

The balance in cash and cash equivalents at the end of the current year consists of the items shown below.

	<u>2004</u>	<u>2003</u>
Cash	\$ 0	\$ 0
Working Funds	254,650	53,560
Other Special Deposits	66,278	1,939,965
Temporary Cash Investments	<u>2,900,000</u>	<u>2,500,000</u>
Total	\$3,220,928	\$4,493,525

#### NOTE E—DECOMMISSIONING AND DECONTAMINATION ASSESSMENT LITIGATION

In association with Title XI of the Energy Policy Act of 1992, WPSC recorded the wholesale and Michigan portions of decommissioning and decontamination enrichment facility funding expenses in Account 518. Expenses of \$657,086 were recorded in Account 518 in 2004. A payment of \$670,083 was remitted to the U.S. Department of Energy in 2004. Wisconsin Public Service and several other utilities are participating in lawsuits filed against the Department of Energy in the United States Court of Federal Claims disputing the decommissioning and decontamination assessment.

#### NOTE F—RETAINED EARNINGS RESTRICTIONS

WPSC maintains restricted retained earnings for the Amortization Reserve, Federal as required by FERC under Docket RM76-1 Order 55.

The PSCW has by order restricted WPSC to paying normal dividends on its common stock of no more than 109% of the previous year's common stock dividend.

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**WISCONSIN PUBLIC SERVICE CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2004**

**NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**(a) Nature of Operations** - WPSC is a wholly-owned subsidiary of WPS Resources Corporation ("WPS Resources"). WPSC supplies and distributes electric power and natural gas in its franchised service territory in northeastern Wisconsin and an adjacent portion of the Upper Peninsula of Michigan.

The term "utility" refers to the regulated activities of WPSC, while the term "nonutility" refers to the activities of WPSC that are not regulated.

**(b) Consolidation Basis of Presentation** - The cost method of accounting is used for investments when WPSC owns less than 20% of the voting stock of the company, unless other evidence indicates we have significant influence over the operating and financial policies of the investee. Investments in which WPSC owns a 20% or greater interest are accounted for using the equity method. For additional information on our equity method investments, see Note 5, "Investments in Affiliates, at Equity Method."

**(c) Use of Estimates** - We prepare our Form 1 financial statements in conformity with the rules and regulations of the Federal Energy Regulatory Commission. We make estimates and assumptions that affect reported amounts. These estimates and assumptions include assets, liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from these estimates.

**(d) Property, Plant, and Equipment** - Utility plant is stated at the original cost of construction including an allowance for funds used during construction. The cost of renewals and betterments of units of property (as distinguished from minor items of property) is capitalized as an addition to the utility plant accounts. Except for land, no gain or loss is recognized in connection with ordinary retirements of utility property units. Maintenance, repair, replacement, and renewal costs associated with items not qualifying as units of property are considered operating expenses. The utility charges cost of removal and the cost of units of property retired, sold, or otherwise disposed of, less salvage, to the accumulated provision for depreciation.

We record straight-line depreciation expense over the estimated useful life of utility property and include amounts for estimated removal and salvage. The PSCW approved depreciation rates for WPSC effective January 1, 1999. On December 21, 2004, WPSC received approval for new depreciation rates effective January 1, 2005, which are not expected to have a material impact on annual depreciation expense.

The depreciation of Kewaunee production plant for the Wisconsin retail jurisdiction is being accrued based on a PSCW order. The cost of the steam generators that went into service in December 2001 will be recovered over an 8-1/2 year period using the sum-of-years-digits method of depreciation. Also under this order, the unrecovered plant investment at January 1, 2001, and future additions will be recovered over a period ending 8-1/2 years after the installation of the steam generators using a straight-line remaining life depreciation methodology. For the Michigan retail and wholesale jurisdictions, depreciation for Kewaunee is calculated on a straight-line basis using depreciation rates approved by the PSCW effective January 1, 1994.

Depreciation expense also includes accruals for nuclear decommissioning. These accruals are not included in the annual composite rates shown below. An explanation of this item is included in Note 4, "Nuclear Plant Operation."

<b>Annual Utility Composite Depreciation Rates</b>	<b>2004</b>	<b>2003</b>
Electric	<b>3.65%</b>	3.70%
Gas	<b>3.65%</b>	3.63%

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NOTES TO FINANCIAL STATEMENTS (Continued)			

Nonutility property interest capitalization takes place during construction, and gain and loss recognition occurs in connection with retirements. Nonutility property is depreciated using straight-line depreciation. Asset lives range from three to twenty years.

WPSC capitalizes certain costs related to software developed or obtained for internal use and amortizes those costs to operating expense over the estimated useful life of the related software, which is usually three to seven years.

**(e) Capitalized Interest and Allowance for Funds Used During Construction** - We use an allowance for funds used during construction ("AFUDC") calculation, which includes both a debt and an equity component as required by regulatory accounting.

Approximately 50% of WPSC's retail jurisdictional construction work-in-progress expenditures are subject to AFUDC, except on specific projects approved by the PSCW. For 2004, WPSC's AFUDC retail rate was 9.21%.

WPSC's construction work-in-progress AFUDC debt and equity percentage formula for the wholesale jurisdiction is specified in the FERC's Uniform System of Accounts. The 2004 average AFUDC wholesale rate was 6.99%.

WPSC's allowance for equity funds used during construction for 2004 and 2003 was \$2.0 million and \$2.4 million, respectively. WPSC's allowance for borrowed funds used during construction for 2004 and 2003 was \$0.7 million and \$1.0 million, respectively.

**(f) Asset Impairment** - We review the recoverability of long-lived tangible and intangible assets, excluding goodwill, other indefinite lived intangible assets, and regulatory assets, in accordance with SFAS No. 144, "Accounting for the Impairment and Disposal of Long-Lived Assets." SFAS No. 144 requires review of assets when circumstances indicate that the carrying amount may not be recoverable. The carrying amount of assets held and used is not recoverable if it exceeds the undiscounted sum of cash flows expected to result from the use and eventual disposition of the asset. If the carrying value is not recoverable, the impairment loss is measured as the excess of the asset's carrying value over its fair value.

If events or circumstances indicate the carrying value of investments accounted for under the equity method of accounting may not be recoverable, potential impairment is assessed by comparing the future anticipated cash flows from these investments to their carrying values. Impairment charges are recorded if the carrying value of such assets exceeds the future anticipated cash flows.

**(g) Risk Management Activities** - As part of our regular operations, WPSC enters into contracts, including options, swaps, futures, forwards, and other contractual commitments, to manage market risks such as changes in commodity prices and interest rates.

We evaluate our derivative contracts in accordance with SFAS No. 133, "Accounting for Derivative Instruments and Hedging Activities," as amended and interpreted. SFAS No. 133 establishes accounting and financial reporting standards for derivative instruments and requires, in part, that we recognize certain derivative instruments on the balance sheet as assets or liabilities at their fair value. Subsequent changes in fair value of the derivatives are recorded currently in earnings unless certain hedge accounting criteria are met. If the derivatives qualify for regulatory deferral subject to the provisions of SFAS No. 71, "Accounting for the Effects of Certain Types of Regulation," the derivatives are marked to fair value pursuant to SFAS No. 133 and are offset with a corresponding regulatory asset or liability.

**(h) Revenue and Customer Receivables** - Revenues are recognized on the accrual basis and include estimated amounts for electric and natural gas services rendered but not billed. Approximately 10.1% of WPSC's total revenue in 2004 was from companies in the paper products industry.

WPSC uses automatic fuel and purchased power adjustment clauses for the MPSC retail electric portions of the business. WPSC also uses automatic fuel and purchased power adjustment clauses for its FERC wholesale electric business. The Wisconsin retail electric portion of WPSC's business uses a "cost variance range" approach, based on a specific estimated fuel and purchased power cost for the forecast year. If WPSC's actual fuel and purchased power costs fall



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outside this range, the PSCW can authorize an adjustment to future rates. Decreases to rates can be implemented without a hearing, unless requested by WPSC, Commission Staff, or interveners, while increases to rates are generally subject to a hearing. For more information on current regulatory actions related to the fuel and purchased power adjustment clauses, see Note 20, "Regulatory Environment."

The PSCW approved a modified one-for-one gas cost recovery plan for WPSC commencing in January 1999. This plan allows WPSC to pass changes in the cost of natural gas on to system natural gas customers, subject to regulatory review by the Commission for reasonableness.

The MPSC has approved one-for-one recovery of prudently incurred natural gas costs for WPSC, subject to regulatory review. The MPSC also approved a natural gas cost recovery factor adjustment mechanism for WPSC for the period November 2004 through October 2005. This adjustment mechanism allows WPSC to upwardly adjust the natural gas rates charged to customers in Michigan based on upward changes to the New York Mercantile Exchange natural gas futures price without further MPSC action.

WPSC is required to provide service and grant credit to customers within their service territories. We continually review customers' credit-worthiness and obtain or refund deposits accordingly. We are precluded from discontinuing service to residential customers during winter moratorium months. WPSC calculates a reserve for potential uncollectible customer receivables using a four-year average of bad debts net of recoveries as a percentage of total accounts receivable. The historical percentage is applied to the current year-end accounts receivable balance to determine the required reserve balance.

**(i) Inventories** - Inventories consist of natural gas in storage and fossil fuels, including coal. We value all fossil fuels using average cost. Average cost is also used to value natural gas in storage.

**(j) Regulatory Assets and Liabilities** - WPSC is subject to the provisions of SFAS No. 71. Regulatory assets represent probable future revenue associated with certain incurred costs which will be recovered from customers through the ratemaking process. Regulatory liabilities represent amounts that are refundable in future customer rates. Based on a current evaluation of the various factors and conditions that are expected to impact future cost recovery, we believe that future recovery of our regulatory assets is probable.

**(k) Goodwill and Other Intangible Assets** - In accordance with SFAS No. 142, "Goodwill and Other Intangible Assets," goodwill and other assets with indefinite lives are not amortized, but are subject to annual impairment tests. WPSC performs its impairment test during the second quarter of each year. The impairment test is updated whenever events or changes in circumstances indicate that the goodwill might be impaired. Based upon the results of testing, no impairments were noted in 2004 or 2003. For more information, see Note 10, "Goodwill and Other Intangible Assets."

**(l) Retirement of Debt** - Premiums, discounts, and expenses incurred with the issuance of outstanding long-term debt are amortized over the terms of the debt issues. Any call premiums or unamortized expenses associated with refinancing higher-cost debt obligations used to finance regulated assets and operations are amortized consistent with regulatory treatment of those items, where appropriate.

**(m) Asset Retirement Obligations** - Effective January 1, 2003, WPSC adopted SFAS No. 143, "Accounting for Asset Retirement Obligations." Under this accounting standard, WPSC recognizes, at fair value, legal obligations associated with the retirement of tangible long-lived assets that result from the acquisition, construction or development, and/or normal operation of the asset. The associated retirement costs are capitalized as part of the related long-lived asset and depreciated over the useful life of the asset. We believe it is probable that any differences between expenses under SFAS No. 143 and expenses currently recovered through customer rates will be recoverable or refundable in future customer rates. Accordingly, the adoption of this statement had no impact on income as its effect is offset by the establishment of regulatory assets or liabilities pursuant to SFAS No. 71. Refer to Note 15, "Asset Retirement Obligations," for additional information on SFAS No. 143.

**(n) Research and Development** - Electric research and development expenditures for WPSC totaled \$0.7 million and \$0.6 million, in 2004 and 2003, respectively.

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**(o) Income Taxes** - We account for income taxes using the liability method as prescribed by SFAS No. 109, "Accounting for Income Taxes." Under this method, deferred income taxes have been recorded using currently enacted tax rates for the differences between the tax basis of assets and liabilities and the basis reported in the financial statements. Due to the effects of regulation, certain adjustments made to deferred income taxes are, in turn, recorded as regulatory assets or liabilities.

Investment tax credits, which have been used to reduce our federal income taxes payable, have been deferred for financial reporting purposes. These deferred investment tax credits are being amortized over the useful lives of the property to which they relate.

WPS Resources and its consolidated subsidiaries, including WPSC, are parties to a tax allocation arrangement under which each entity determines its income tax provision on a stand-alone basis, after which the effects of federal consolidation are accounted for.

WPS Resources records a reserve for tax contingencies based upon management's assessment of the probabilities that certain deductions or income tax positions may not be sustained when income tax returns are audited by taxing jurisdictions. Our identified tax exposures are discussed below.

WPS Resources and its subsidiaries have routinely been subject to examination by various taxing jurisdictions. The periods currently open for examination include: Internal Revenue Service - 2002 and subsequent tax years, Wisconsin Department of Revenue - 1996 and subsequent tax years, and other state and local taxing jurisdictions - various time periods. At any given time there might be several of these audits open covering multiple tax years. Management has not been informed by any taxing jurisdictions of any material adjustment to any filed or proposed tax position as a result of the on-going examinations.

WPS Resources has submitted a request to have the Internal Revenue Service conduct a pre-filing review of two tax positions related to the 2004 tax return related to activities of WPSC. The first position relates to the value of the Peshtigo River land donated to the WDNR in 2004. The second position relates to the current deductibility of a planned repair that was made to the reactor vessel at Kewaunee in 2004. The IRS has not yet responded to these requests. If the IRS decides not to undertake a pre-filing review, WPS Resources will have to wait for resolution of these positions when they come up for examination post-filing. WPS Resources, including WPSC, has recorded a tax benefit with respect to these positions based upon management's assessment of the probability of sustaining the position WPS Resources intends to take in filing its 2004 return.

**(p) Excise Taxes** - WPSC presents revenue net of pass-through taxes on the Statement of Income.

**(q) Guarantees** - Effective January 1, 2003, WPSC adopted the provisions of FASB Interpretation No. 45, "Guarantor's Accounting and Disclosure Requirements for Guarantees Including Indirect Guarantees of Indebtedness of Others." Interpretation No. 45 requires that the guarantor recognize, at the inception of the guarantee, a liability for the fair value of the obligation undertaken in issuing the guarantee.

At December 31, 2004, WPSC had an outstanding guarantee to indemnify a third party for certain unrecovered costs related to a utility construction project in the event the project is not completed. At December 31, 2004, the guarantee carries a maximum exposure of \$5.3 million. A liability for the fair value of this obligation was not recognized in the Balance Sheet of WPSC because the guarantee was issued prior to the effective date for initial measurement and recognition as defined by Interpretation No. 45.

**(r) Reclassifications** - We reclassified certain prior year financial statement amounts to conform to the current year presentation.

**(s) New Accounting Pronouncements** - In December 2004, the FASB issued SFAS No. 123R, "Share-Based Payment," which addresses the accounting for share-based payment transactions. SFAS No. 123R eliminates the ability to account for share-based compensation transactions using APB Opinion No. 25, "Accounting for Stock Issued to Employees," and

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requires a company to measure the cost of employee services received in exchange for an award of equity instruments based on the grant-date fair value of the award (with limited exceptions). That cost is recognized over the period during which an employee is required to provide service in exchange for the award. SFAS No. 123R will be effective for WPSC on July 1, 2005. SFAS No. 123R offers companies alternative methods of adopting this standard. All share-based compensation transactions are allocated to all subsidiaries including WPSC. At the present time, WPSR has not determined which alternative method it will use, or the resulting impact on its financial position or results of operations. However, we do not expect a significant impact when we adopt the standard.

In March 2004, the FASB issued EITF No. 03-01, "The Meaning of Other-Than-Temporary Impairment and its Application to Certain Investments," which provides new guidance for assessing impairment losses on debt and equity investments. The new impairment model applies to investments accounted for under the cost method and investments accounted for under SFAS 115, "Accounting for Certain Investments in Debt and Equity Securities." EITF No. 03-01 also includes new disclosure requirements for cost method investments and for all investments that are in an unrealized loss position. In September 2004, the FASB delayed the accounting provisions of EITF No. 03-01; however, the disclosure requirements were effective for WPSC for the year ended December 31, 2004. WPSC does not expect the adoption of the accounting provisions of EITF No. 03-01 to have a significant impact on financial position or results of operations.

WPSC's investments accounted for under SFAS No. 115 that have unrealized losses at December 31, 2004, were not significant. At December 31, 2004, the aggregate carrying amount of WPSC's cost method investments totaled \$1.3 million. These investments were not evaluated for impairment because the fair value of the investments was not estimated in accordance with paragraphs 14 and 15 of SFAS No. 107, "Disclosures about Fair Value of Financial Instruments," and no events or changes in circumstances were identified that would have had a significant adverse effect on the fair value of those investments.

## NOTE 2--ACQUISITIONS AND SALES OF ASSETS

### Sale of Peshtigo River Lands

On October 5, 2004, WPSC sold at auction 279 acres of Peshtigo River development lands for \$12.2 million. Under terms of a multi-phase agreement reached with the WDNR in 2001 related to lands near the Peshtigo River, the WDNR bought more than 5,000 acres of land for \$13.5 million in 2001. In December 2003, WPSC sold an additional 542 acres of land to the WDNR for \$6.5 million. WPSC completed the multi-phase agreement with the sale of 179 acres for \$5.0 million to the WDNR on December 9, 2004. Following the close of this final phase of the WDNR agreement, WPSC donated an additional 5,176 acres to the state. The sales are a part of our asset management strategy.

### Wausau, Wisconsin, to Duluth, Minnesota, Transmission Line

On April 18, 2003, the PSCW approved WPSC's request to transfer its interest in the Wausau, Wisconsin, to Duluth, Minnesota, transmission line to ATC in exchange for an ownership interest in the company. ATC is a for-profit transmission-only company created by the transfer of transmission assets previously owned by multiple electric utilities serving the upper Midwest. WPSC sold, at book value, approximately \$20.1 million of assets related to the Wausau to Duluth transmission line to ATC in June 2003. No gain or loss was recognized on the transaction. In December 2003, WPSC also transferred other transmission assets to ATC, increasing its investment an additional \$5.9 million. WPSC will continue to manage construction of the project and be responsible for obtaining private property rights in Wisconsin necessary for the construction of the project. Our investment in ATC is described more fully in Note 5, "Investments in Affiliates, at Equity Method."

### Kewaunee

On November 7, 2003, WPSC and Wisconsin Power and Light Company entered into an agreement to sell Kewaunee to a subsidiary of Dominion Resources, Inc. The transaction is subject to approvals from various regulatory agencies, of which all major approvals have been obtained. The Public Service Commission of Wisconsin initially rejected the sale on November 19, 2004; however, WPSC, Wisconsin Power and Light, and Dominion offered a proposal addressing the

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Commission's concerns in December 2004. In January 2005, the Commission agreed to reconsider its decision on this transaction, and on March 17, 2005 the sale was orally approved by the PSCW. Details of the sale will be outlined in the PSCW's final written order to be issued in the next few weeks.

WPSC estimates that its share of the cash proceeds from the sale will approximate \$130 million, subject to various post-closing adjustments. The cash proceeds from the sale are expected to slightly exceed the carrying value of the WPSC assets being sold. In addition to the cash proceeds, WPSC will retain ownership of the assets contained in its non-qualified decommissioning trust, one of two funds that were established to cover the eventual decommissioning of Kewaunee. The pretax fair value of the non-qualified decommissioning trust's assets at December 31, 2004 was \$129.4 million. Dominion will assume responsibility for the eventual decommissioning of Kewaunee and will receive WPSC's qualified decommissioning trust assets that had a pretax fair value of \$241.9 million at December 31, 2004. WPSC has requested deferral of the gain expected to result from this transaction and related costs from the PSCW. Accordingly, WPSC anticipates most of the gain on the sale of the plant assets and the related non-qualified decommissioning trust assets will be deferred and returned to customers under future rate orders.

As of December 31, 2004, WPSC's share of the carrying value of the assets and liabilities included within the sale agreement was as follows:

<i>(Millions)</i>	<b>2004</b>
Property, plant, and equipment, net	<b>\$177.9</b>
Qualified decommissioning trust fund	<b>241.9</b>
Other current assets	<b>5.3</b>
Total assets	<b>\$425.1</b>
Regulatory liabilities	<b>\$ (55.9)</b>
Asset retirement obligations	<b>363.9</b>
Total liabilities	<b>\$308.0</b>

The assets and liabilities disclosed above do not meet the criteria to be classified as held for sale on the Balance Sheet under the provisions of SFAS No. 144 due to uncertainties inherent in the regulatory approval process.

Upon the closing of the sale, WPSC will enter into a long-term power purchase agreement with Dominion to purchase energy and capacity virtually equivalent to the amounts that would have been received had current ownership in Kewaunee continued. The power purchase agreement, which also will require regulatory approval, will extend through 2013 when the plant's current operating license will expire. Fixed monthly payments under the power purchase agreement will approximate the expected costs of production had WPSC continued to own the plant. Therefore, management believes that the sale of Kewaunee and the related power purchase agreement will provide more price certainty for WPSC's customers and reduce our risk profile. In April 2004, WPSC entered into an exclusivity agreement with Dominion. Under this agreement, if Dominion decides to extend the operating license of Kewaunee, Dominion agreed to negotiate only with WPSC for its share of the plant output for a new power purchase agreement that would extend beyond Kewaunee's current operating license termination date. This agreement allows for the same exclusivity rights for Wisconsin Power and Light and its share of output of the plant. The exclusivity period will start on the closing date of the sale and extend through December 21, 2011.

### De Pere Energy Center

On December 16, 2002, WPSC completed the purchase of the 180-megawatt De Pere Energy Center from Calpine Corporation, a California-based independent power producer. Prior to this purchase, the power from the De Pere Energy Center was under long-term contract to WPSC and was accounted for as a capital lease. This power purchase agreement required Calpine to expand the facility in the future. The agreement became uneconomical in the current market, and the contract was terminated concurrent with the purchase of the De Pere Energy Center. The \$120.4 million purchase included a \$72.0 million payment upon closing and a \$48.4 million payment in December 2003. As a result of the purchase, the capital lease obligation was reversed and the difference between the capital lease asset and the

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\$120.4 million purchase price was recorded as a regulatory asset. Of the \$47.8 million regulatory asset initially recorded, \$45.6 million is under the jurisdiction of the PSCW and is being amortized over a 20-year period beginning on January 1, 2004. Amortization of the remaining regulatory asset, which is under the jurisdiction of FERC and the MPSC, began in 2003 and will also occur over 20 years.

The transaction also includes a power purchase agreement with Calpine's Fox Energy Center, which is currently under construction near Kaukauna, Wisconsin. The Fox Energy Center is being constructed as a 470-megawatt gas-fired facility and is scheduled for completion in June 2005. The agreement calls for WPSC to purchase 150 megawatts of capacity beginning on June 1, 2005, escalating to 470 megawatts of capacity on June 1, 2006, until May 31, 2015, when it decreases to 235 megawatts. On May 31, 2016, the agreement terminates. Under the agreement, WPSC will also be responsible for fuel supply to the facilities over the life of the agreement. The additional capacity is needed to serve expected growth in northeast Wisconsin. The new power purchase agreement is contingent on timely plant construction and does not meet the requirements of a capital lease.

### NOTE 3--JOINTLY OWNED UTILITY FACILITIES

Information regarding WPSC's share of major jointly owned electric-generating facilities in service at December 31, 2004, is set forth below:

<i>(Millions, except for percentages)</i>	West Marinette Unit No. 33	Columbia Energy Center	Edgewater Unit No. 4	Kewaunee
Ownership	68.0%	31.8%	31.8%	59.0%
WPSC's share of plant nameplate capacity (megawatts)	56.8	335.2	105.0	358.7
Utility plant in service	\$18.0	\$132.2	\$30.4	\$270.1 (1)
Accumulated depreciation	\$ 7.9	\$ 85.0	\$17.7	\$189.5 (1)
In-service date	1993	1975 and 1978	1969	1974

(1) Excludes asset retirement obligation asset and related accumulated depreciation.

WPSC's share of direct expenses for these plants is included in the corresponding operating expenses in the Statement of Income. WPSC has supplied its own financing for all jointly-owned projects.

### NOTE 4--NUCLEAR PLANT OPERATION

On November 7, 2003, WPSC and Wisconsin Power and Light Company entered into an agreement to sell Kewaunee to a subsidiary of Dominion Resources, Inc. The transaction is subject to approvals from various regulatory agencies, of which all major approvals have been obtained. The PSCW rejected the sale on November 19, 2004. However, WPSC, Wisconsin Power and Light Company, and Dominion Resources, Inc. offered a proposal addressing the PSCW's concerns in December 2004. In January 2005, the PSCW agreed to reconsider its decision on this transaction, and on March 17, 2005 the PSCW orally approved the sale. Details of the sale will be outlined in the PSCW's final written order to be issued in the next few weeks. See Note 2, "Acquisitions and Sales of Assets," for more information on the transaction.

The quantity of heat produced for the generation of electric energy by Kewaunee is the basis for the amortization of the costs of nuclear fuel, including an amount for ultimate disposal. These costs are recovered currently from customers in rates. The ultimate storage of fuel is the responsibility of the United States Department of Energy pursuant to a contract required by the Nuclear Waste Act of 1982. The Department of Energy receives quarterly payments for the storage of fuel based on generation. Payments from WPSC to the Department of Energy totaled \$2.6 million and \$2.3 million, during 2004 and 2003, respectively.

On an interim basis, spent nuclear fuel storage space is provided at Kewaunee. Expenses associated with interim spent fuel storage at Kewaunee are recognized as current operating costs. At current production levels, the plant has sufficient storage for all fuel assemblies until 2009 with full core offload. Additional capacity will be needed by 2010 to maintain full core offload capability for fuel assemblies in use at the end of its current license in 2013.

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The accumulated provision for nuclear fuel, which represents nuclear fuel purchases and amortization, totaled \$273.0 million at December 31, 2004, and \$265.1 million at December 31, 2003.

For information on the depreciation policy for Kewaunee, see Note 1(d), "Property, Plant, and Equipment."

WPSC's share of nuclear decommissioning costs to date has been accrued over the estimated service life of Kewaunee, recovered currently from customers in rates, and deposited in external trusts. Such costs totaled \$0.3 million in 2004 and \$3.0 million in 2003. In developing our decommissioning funding plan, we assumed a long-term after-tax earnings rate of approximately 5%.

As of December 31, 2004, the market value of the external nuclear decommissioning trusts totaled \$344.5 million, net of tax.

As part of the anticipated sale of Kewaunee, WPSC will transfer its qualified nuclear decommissioning trust assets to Dominion. WPSC will retain the nonqualified trust assets, which totaled \$129.4 million pretax (\$102.5 million net of tax) at December 31, 2004. The funds collected from customers for the decommissioning obligation related to the nonqualified trust are expected to be refunded to customers in accordance with yet-to-be-determined regulatory guidelines. Also in conjunction with the anticipated sale, the PSCW suspended funding into the retail jurisdiction of WPSC's decommissioning trusts for 2004. For the wholesale jurisdiction, funding during 2004 was \$0.3 million.

In the fourth quarter of 2003, WPSC changed its investment strategy for its qualified trust and placed the assets in short-term investments. This was done to reduce volatility in the value of the trust for the anticipated transfer to Dominion at the time of closing of the Kewaunee sale. A condition of the sale specifies a minimum amount of qualified trust assets to be transferred. This liquidation and reinvestment resulted in a sizable increase in realized earnings for 2003 and a corresponding increase in depreciation expense. It also resulted in a sizable decrease in the percent of investments held in equity securities compared to prior years.

Investments in the nuclear decommissioning trusts are recorded at fair value. Investments at December 31, 2004 consisted of 71% cash and cash equivalents and 29% equity securities. The investments are presented net of related income tax effects on unrealized gains, and represent the amount of assets available to accomplish decommissioning. The nonqualified trust investments designated to pay income taxes when unrealized gains become realized are classified as other assets. At December 31, 2004, the amount classified as other assets was \$26.8 million. An offsetting regulatory liability reflects the expected reduction in future rates as unrealized gains in the nonqualified trust are realized. Information regarding the cost and fair value of the external nuclear decommissioning trusts, net of tax is set forth below:

2004 Security Type (Millions)	Fair Value	Cost	Unrealized Gain
Cash and cash equivalents	\$243.9	\$243.9	\$ -
Equity	100.6	60.6	40.0
<b>Balance at December 31</b>	<b>\$344.5</b>	<b>\$304.5</b>	<b>\$40.0</b>
2003 Security Type (Millions)	Fair Value	Cost	Unrealized Gain
Fixed income	\$239.7	\$239.6	\$ 0.1
Equity	92.6	59.1	33.5
<b>Balance at December 31</b>	<b>\$332.3</b>	<b>\$298.7</b>	<b>\$33.6</b>

Future decommissioning costs collected in customer rates and a charge for realized earnings from external trusts are included in depreciation expense. Realized trust earnings totaled \$5.5 million in 2004 and \$38.7 million in 2003.

If the sale is not consummated, WPSC's share of Kewaunee decommissioning, based on its 59% ownership interest, is estimated to be \$350 million in current (2004) dollars based on a site-specific study. The study was performed in 2002 by an external consultant and is used as the basis for calculating regulatory funding requirements. The study uses several assumptions, including immediate dismantlement as the method of decommissioning and plant shutdown in 2013. Based

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on the standard cost escalation assumptions reflected in our current funding plan, which were determined based on the requirements of a July 1994 PSCW order, the undiscounted amount of WPSC's share of decommissioning costs forecasted to be expended between the years 2013 and 2037 is \$929 million if the sale is not consummated. See Note 2, "Acquisitions and Sales of Assets," for further discussion of the pending sale of Kewaunee.

Beginning January 1, 2003, we adopted SFAS No. 143. This statement applies to all entities with legal obligations associated with the retirement of a tangible long-lived asset that results from the acquisition, construction, or development and/or normal operation of that asset. We have identified the final decommissioning of Kewaunee as an asset retirement obligation and have recorded an asset retirement obligation of \$363.9 million at December 31, 2004. This amount is based on several significant assumptions, including the scope of decommissioning work performed, the timing of future cash flows, and inflation and discount rates. Some of these assumptions differ significantly from the assumptions authorized by the PSCW to calculate the nuclear decommissioning liability for funding purposes. For more information on SFAS No. 143 and its impact on Kewaunee, refer to Note 15, "Asset Retirement Obligations."

#### NOTE 5--INVESTMENTS IN AFFILIATES, AT EQUITY METHOD

Investments in corporate joint ventures and other companies accounted for under the equity method at December 31, 2004, and 2003 follow.

(Millions)	2004	2003
WPS Investments, LLC	\$50.6	\$48.2
Wisconsin River Power Company	12.8	12.8
Other	0.4	0.2
Investments in affiliates, at equity method	\$63.8	\$61.2

WPSC had a 36.36% ownership interest in WPS Investments, LLC at December 31, 2004. WPS Investments, a consolidated subsidiary of WPS Resources, has an ownership interest in ATC LLC and Guardian Pipeline, LLC. ATC is a for-profit, transmission-only company. It owns, maintains, monitors, and operates electric transmission assets in portions of Wisconsin, Michigan, and Illinois. Its assets previously were owned and operated by multiple electric utilities serving the upper Midwest, all of which transferred their transmission assets to ATC in exchange for an ownership interest. A Wisconsin law encouraged utilities in the state to transfer ownership and control of their transmission assets to a state-wide transmission company. The Midwest Independent System Operator directs ATC's operation of the transmission system. Guardian Pipeline owns a natural gas pipeline, which began operating in 2002, that stretches about 140 miles from near Joliet, Illinois, into southern Wisconsin. It can transport up to 750 million cubic feet of natural gas daily.

During 2003, WPSC made additional contributions and sold the Wausau, Wisconsin, to Duluth, Minnesota, transmission line to ATC. See Note 2, "Acquisitions and Sales of Assets," for more information on these transactions.

WPSC records related-party transactions for services provided to and network transmission services received from ATC. Charges to ATC for services provided by WPSC were \$9.3 million and \$14.4 million, in 2004 and 2003, respectively. Network transmission service costs paid to ATC by WPSC were \$42.6 million and \$33.6 million, in 2004 and 2003, respectively.

WPSC has not recorded any related-party transactions with Guardian Pipeline.

WPSC recorded dividends received of \$4.7 million and \$4.5 million from WPS Investments in 2004 and 2003, respectively.

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Condensed financial data of WPS Investments follows.

<i>(Millions)</i>	<b>2004</b>	<b>2003</b>
<b>Income statement data</b>		
Revenues	\$ -	\$ -
Operating expenses	-	-
Other income (expense)	17.7	11.3
Net income	\$ 17.7	\$ 11.3
WPSC's equity in net income	\$ 6.9	\$ 5.8
<b>Balance sheet data</b>		
Current assets	\$ -	\$ 5.8
Non-current assets	142.4	107.3
Total assets	\$142.4	\$113.1
Current liabilities	\$ -	\$ 5.7
Long-term debt	-	-
Other non-current liabilities	-	-
Shareholders' equity	142.4	107.4
Total liabilities and shareholders' equity	\$142.4	\$113.1

WPSC owns 50% of the voting stock of Wisconsin River Power Company, which operates two hydroelectric plants on the Wisconsin River and an oil-fired combustion turbine. Two-thirds of the energy output of the hydroelectric plants is sold to WPSC, and the remaining one-third is sold to Wisconsin Power and Light. The electric power from the combustion turbine is sold in equal parts to WPSC and Wisconsin Power and Light.

WPSC records related party transactions for sales to and purchases from Wisconsin River Power. Revenues from services provided to Wisconsin River Power were \$1.1 million and \$1.4 million, for 2004 and 2003, respectively. Purchases from Wisconsin River Power by WPSC were \$3.2 million and \$2.3 million, for 2004 and 2003, respectively.

WPSC recorded dividends received of \$6.0 million and \$1.5 million from Wisconsin River Power in 2004 and 2003, respectively.



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Condensed financial data of Wisconsin River Power follows.

<i>(Millions)</i>	<b>2004</b>	<b>2003</b>
<b>Income statement data</b>		
Revenues	\$ 7.5	\$ 6.7
Operating expenses	(5.5)	(5.0)
Other income (expense)	10.4	7.7
Net income	\$12.4	\$ 9.4
WPSC's equity in net income	\$ 6.2	\$ 4.7
<b>Balance sheet data</b>		
Current assets	\$ 9.0	\$ 8.3
Non-current assets	20.1	19.9
Total assets	\$29.1	\$28.2
Current liabilities	\$ 1.0	\$ 1.1
Other non-current liabilities	2.5	1.7
Shareholders' equity	25.6	25.4
Total liabilities and shareholders' equity	\$29.1	\$28.2

#### NOTE 6--RISK MANAGEMENT ACTIVITIES

The following table shows WPSC's assets and liabilities from risk management activities as of December 31, 2004 and 2003:

	Assets		Liabilities	
<i>(Millions)</i>	<b>2004</b>	<b>2003</b>	<b>2004</b>	<b>2003</b>
Gas and electric purchase contracts	\$11.0	\$8.4	\$ -	\$ -
Other	-	-	0.6	-
<b>Total</b>	<b>\$11.0</b>	<b>\$8.4</b>	<b>\$0.6</b>	<b>\$ -</b>
<b>Balance Sheet Presentation</b>				
Current	\$ 5.7	\$4.5	\$0.6	\$ -
Long-Term	5.3	3.9	-	-
<b>Total</b>	<b>\$11.0</b>	<b>\$8.4</b>	<b>\$0.6</b>	<b>\$ -</b>

Assets and liabilities from risk management activities are classified as current or long-term based upon the maturities of the underlying financial instruments.

WPSC has entered into a limited number of natural gas and electric purchase contracts that are accounted for as derivatives. The PSCW approved the recognition of a regulatory asset or liability for the fair value of derivative amounts as a result of these contracts. Thus, management believes any gains or losses resulting from the eventual settlement of these contracts will be collected from or refunded to customers.

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## NOTE 7--CASH AND CASH EQUIVALENTS

We consider short-term investments with an original maturity of three months or less to be cash equivalents.

Cash paid for taxes during 2004 and 2003, was \$38.4 million and \$29.7 million, respectively. During 2004 and 2003, cash paid for interest totaled \$28.7 million and \$28.4 million, respectively.

Non-cash transactions were as follows:

<i>(Millions)</i>	2004	2003
Weston 4 construction costs funded through accounts payable	\$22.6	\$ -
Minimum pension liability equity adjustment	5.8	12.2
Exchange of transmission assets for equity interest in ATC	-	5.9

## NOTE 8--FAIR VALUE OF FINANCIAL INSTRUMENTS

The following methods and assumptions were used to estimate the fair value of each class of financial instruments for which it is practicable to estimate such value:

Cash, Short-Term Investments, Energy Conservation Loans, Notes Payable, and Outstanding Commercial Paper: The carrying amount approximates fair value due to the short maturity of these investments and obligations.

Nuclear Decommissioning Trusts: Nuclear decommissioning trust investments are recorded at fair value, net of taxes payable on unrealized gains and losses. This represents the amount of assets available to accomplish decommissioning. The nonqualified trust investments designated to pay income taxes when unrealized gains become realized are classified as nuclear decommissioning trusts - other assets.

Long-Term Debt and Preferred Stock: The fair values of long-term debt and preferred stock are estimated based on the quoted market price for the same or similar issues or on the current rates offered to WPS Resources for debt of the same remaining maturity.

Risk Management Activities: Assets and liabilities from risk management activities are recorded at fair value pursuant to SFAS No. 133.

The estimated fair values of WPSC's financial instruments as of December 31 were:

<i>(Millions)</i>	2004		2003	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value
Cash and cash equivalents	\$ 3.2	\$ 3.2	\$ 4.5	\$ 4.5
Energy conservation loans	1.6	1.6	1.9	1.9
Nuclear decommissioning trusts - utility plant	344.5	344.5	332.3	332.3
Nuclear decommissioning trusts - other assets	26.8	26.8	22.5	22.5
Notes payable	10.0	10.0	10.0	10.0
Commercial paper	91.0	91.0	-	-
Long-term debt	497.1	523.2	547.0	565.7
Preferred stock	51.2	50.1	51.2	49.1
Risk management activities - net	10.4	10.4	8.4	8.4

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## NOTE 9--REGULATORY ASSETS AND LIABILITIES

The following regulatory assets and liabilities were reflected in WPSC's balance sheets as of December 31:

<i>(Millions)</i>	2004	2003
<b>Regulatory assets</b>		
Manufactured gas plant remediation costs (net of insurance recoveries)	\$ 71.3	\$ 39.6
De Pere Energy Center	45.3	47.7
Deferred nuclear costs	10.9	5.4
Plant related costs	6.5	2.4
Minimum pension liability	6.4	15.2
Reserve for uncollectible accounts	5.5	4.4
Automated meter reading costs	1.8	4.5
Funding for enrichment facilities	1.8	2.4
Other	4.6	2.1
<b>Total</b>	<b>\$154.1</b>	<b>\$123.7</b>
<b>Regulatory liabilities</b>		
Asset retirement obligations	46.6	67.0
Unrealized gain on decommissioning trust	26.8	22.5
Derivatives	11.0	8.4
Income tax related items	6.6	4.9
Deferred gain on emission allowance sales	3.7	5.1
Deferred ATC costs	1.6	3.4
Demand-side management expenditures	1.1	5.3
Other	-	0.9
<b>Total</b>	<b>\$ 97.4</b>	<b>\$117.5</b>

We expect to recover our regulatory assets and return our regulatory liabilities through rates charged to customers based on specific ratemaking decisions or precedent for each item over periods specified by the regulators or over the normal operating period of the assets and liabilities to which they relate. Except for amounts expended for manufactured gas plant remediation, WPSC is recovering carrying costs for all regulatory assets. Based on prior and current rate treatment for such costs, we believe it is probable that WPSC will continue to recover from customers the regulatory assets described above.

See Note 2, "Acquisitions and Sales of Assets;" Note 15, "Asset Retirement Obligations;" Note 17, "Income Taxes;" and Note 18, "Employee Benefit Plans," for specific information on regulatory deferrals related to the De Pere Energy Center, asset retirement obligations and cost of removal, income taxes, and pensions. See Note 19, "Commitments and Contingencies," for information on environmental remediation deferred costs.

## NOTE 10--GOODWILL AND OTHER INTANGIBLE ASSETS

Goodwill recorded by WPSC's natural gas segment was \$36.4 million at December 31, 2004 relating to its merger with Wisconsin Fuel and Light. In 2003, WPSC transferred \$0.9 million from a regulatory acquisition premium (previously classified as property, plant, and equipment) to goodwill. The increase in goodwill reflected an adjustment to the amount of recoverable goodwill from the Wisconsin Fuel and Light merger allowed by the PSCW in its March 2003 rate order.

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## NOTE 11--LEASES

WPSC leases various property, plant, and equipment. Terms of the leases vary but generally require WPSC to pay property taxes, insurance premiums, and maintenance costs associated with the leased property. Rental expense attributable to operating leases was \$4.2 million and \$3.9 million, in 2004 and 2003, respectively. Future minimum rental obligations under non-cancelable operating leases are payable as follows:

Year ending December 31 (Millions)	
2005	\$ 3.2
2006	1.7
2007	1.7
2008	1.6
2009	1.4
Later years	4.9
Total payments	\$14.5

## NOTE 12--COMMON EQUITY

WPSC is restricted by a PSCW order to pay normal common stock dividends of no more than 109% of the previous year's common stock dividend without the PSCW's approval. WPS Resources may provide equity contributions or request a return of capital in order to maintain utility common equity levels consistent with those allowed by the regulators. Wisconsin law prohibits WPSC from making loans to or guaranteeing obligations of WPS Resources or its other subsidiaries.

During 2004, WPSC received equity contributions of \$75.0 million from WPS Resources. WPSC paid common dividends of \$75.0 million to WPS Resources in 2004. The equity contributions allowed WPSC's average equity capitalization ratio for ratemaking to remain within the target range as established by the PSCW in its most recent rate order.

## NOTE 13--PREFERRED STOCK OF SUBSIDIARY

WPSC has 1,000,000 authorized shares of preferred stock with no mandatory redemption and a \$100 par value. Outstanding shares are as follows at December 31:

		2004		2003	
(Millions, except share amounts)	Series	Shares Outstanding	Carrying Value	Shares Outstanding	Carrying Value
	5.00%	131,916	\$13.2	131,916	\$13.2
	5.04%	29,983	3.0	29,983	3.0
	5.08%	49,983	5.0	49,983	5.0
	6.76%	150,000	15.0	150,000	15.0
	6.88%	150,000	15.0	150,000	15.0
Total		511,882	\$51.2	511,882	\$51.2

All shares of preferred stock of all series are of equal rank except as to dividend rates and redemption terms. Payment of dividends from any earned surplus or other available surplus is not restricted by the terms of any indenture or other undertaking by WPSC. Each series of outstanding preferred stock is redeemable in whole or in part at WPSC's option at any time on 30 days' notice at the respective redemption prices. WPSC may not redeem less than all, nor purchase any, of its preferred stock during the existence of any dividend default.

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In the event of WPSC's dissolution or liquidation, the holders of preferred stock are entitled to receive (a) the par value of their preferred stock out of the corporate assets other than profits before any of such assets are paid or distributed to the holders of common stock and (b) the amount of dividends accumulated and unpaid on their preferred stock out of the surplus or net profits before any of such surplus or net profits are paid to the holders of common stock. Thereafter, the remainder of the corporate assets, surplus, and net profits shall be paid to the holders of common stock.

The preferred stock has no pre-emptive, subscription, or conversion rights, and has no sinking fund provisions.

#### NOTE 14--LONG-TERM DEBT

At December 31 (Millions)	2004	2003
First mortgage bonds - WPSC		
<u>Series</u> <u>Year Due</u>		
6.90%        2013	\$ 22.0	\$ 22.0
7.125%      2023	0.1	50.0
Senior notes - WPSC		
<u>Series</u> <u>Year Due</u>		
6.125%      2011	150.0	150.0
4.875%      2012	150.0	150.0
4.80%      2013	125.0	125.0
6.08%      2028	50.0	50.0
Total	497.1	547.0
Unamortized discount and premium on bonds and debt	(1.1)	(1.7)
Total long-term debt	496.0	545.2
Less current portion	-	(49.9)
Total long-term debt	\$496.0	\$495.4

On January 19, 2004, WPSC retired \$49.9 million of its 7.125% series first mortgage bonds. These bonds had an original maturity date of July 1, 2023.

All of WPSC's debt securities are subject to the terms and conditions of the First Mortgage of WPSC. Under the terms of the mortgage, substantially all property owned by WPSC is pledged as collateral for these outstanding debt securities. All these debt securities require semiannual payments of interest. All principal payments are due on the maturity date of each series. All WPSC senior notes become non-collateralized if WPSC retires all of its outstanding first mortgage bonds.

At December 31, 2004, WPSC was in compliance with all covenants relating to outstanding debt. A schedule of all principal debt payment amounts, including bond maturities and early retirement payments is as follows:

Year ending December 31 (Millions)	
2005	\$ -
2006	-
2007	-
2008	-
2009	-
Later years	497.1
Total payments	\$497.1

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#### NOTE 15--ASSET RETIREMENT OBLIGATIONS

Legal retirement obligations, as defined by the provisions of SFAS No. 143, "Accounting for Asset Retirement Obligations," identified at WPSC relate primarily to the final decommissioning of Kewaunee. WPSC has a legal obligation to decommission the irradiated portions of Kewaunee in accordance with the Nuclear Regulatory Commission's minimum decommissioning requirements. The liability, calculated under the provisions of SFAS No. 143, is based on several assumptions, including the scope of decommissioning work to be performed, the timing of the future cash flows, and inflation and discount rates. Some of these assumptions differ significantly from the assumptions authorized by the PSCW to calculate the nuclear decommissioning liability for funding purposes. In accordance with SFAS No. 71, "Accounting for the Effects of Certain Types of Regulation," WPSC established a regulatory liability to record the differences between ongoing expense regulation under SFAS No. 143 and the ratemaking practices for retirement costs authorized by the PSCW. As of December 31, 2004, the net of tax market value of external nuclear decommissioning trusts established for future retirement costs, authorized by the PSCW, was approximately \$344.5 million. See Note 2, "Acquisitions and Sales of Assets," for information on the pending sale of Kewaunee.

We also identified other legal retirement obligations related to utility plant assets that are not significant to the financial statements. Upon implementation of SFAS No. 143 on January 1, 2003, we recorded a net asset retirement cost of \$90.8 million and an asset retirement obligation of \$324.8 million. The difference between previously recorded liabilities of \$290.5 million and the cumulative effect of adopting SFAS No. 143 was deferred to a regulatory liability pursuant to SFAS No 71.

The following table describes changes to the asset retirement obligation liabilities.

<i>(Millions)</i>	WPSC
Asset retirement obligations at December 31, 2002	\$ -
Liability recognized in transition	324.8
Accretion expense	19.2
Asset retirement obligations at December 31, 2003	344.0
Accretion expense	20.4
Asset retirement obligation at December 31, 2004	\$364.4

Pro forma income available for common shareholders and earnings per share have not been presented for the periods ended December 31, 2004 and 2003, because the pro forma application of SFAS No. 143 to prior periods does not materially differ from the actual amounts reported for those periods in the Statement of Income.

#### NOTE 16--SHORT-TERM DEBT AND LINES OF CREDIT

WPSC has syndicated a \$115 million 364-day revolving credit facility to provide short-term borrowing flexibility and security for commercial paper outstanding.

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The information in the table below relates to short-term debt and lines of credit for the years indicated:

<i>(Millions, except for percentages)</i>	<b>2004</b>	<b>2003</b>
<b>As of end of year</b>		
Commercial paper outstanding	<b>\$91.0</b>	\$ -
Average discount rate on outstanding commercial paper	<b>2.44%</b>	-%
Short-term notes payable outstanding	<b>\$10.0</b>	\$10.0
Average interest rate on short-term notes payable	<b>2.26%</b>	1.12%
Available (unused) lines of credit	<b>\$20.2</b>	\$115.0
<b>For the year</b>		
Maximum amount of short-term debt	<b>\$116.0</b>	\$103.0
Average amount of short-term debt	<b>\$36.3</b>	\$64.7
Average interest rate on short-term debt	<b>1.67%</b>	1.24%

The commercial paper had varying maturity dates ranging from January 4, 2005 through January 11, 2005.

#### NOTE 17--INCOME TAXES

The principal components of WPSC's deferred tax assets and liabilities recognized in the balance sheet as of December 31 are as follows:

<i>(Millions)</i>	<b>2004</b>	<b>2003</b>
<b>Deferred tax assets</b>		
Plant related	<b>\$ 52.8</b>	\$ 50.8
Employee benefits	<b>22.2</b>	18.9
Deferred income and deductions	<b>14.5</b>	13.4
Other comprehensive income	<b>13.8</b>	10.0
Regulatory deferrals	<b>1.8</b>	3.4
Other	<b>4.6</b>	1.4
<b>Total</b>	<b>\$109.7</b>	\$ 97.9
<b>Deferred tax liabilities</b>		
Plant related	<b>\$212.6</b>	\$203.2
Employee benefits	<b>11.0</b>	16.1
Regulatory deferrals	<b>10.6</b>	5.7
Deferred income and deductions	<b>3.8</b>	3.3
Other	<b>3.1</b>	4.5
<b>Total</b>	<b>\$241.1</b>	\$232.8

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The following table presents a reconciliation of federal income taxes (which are calculated by multiplying the statutory federal income tax rate by book income before federal income tax) to the federal income tax expense reported in the Statement of Income for the periods ended December 31.

(Millions, except for percentages)	2004		2003	
	Rate	Amount	Rate	Amount
Statutory federal income tax	35.0%	\$55.7	35.0%	\$45.3
State income taxes, net	5.1	8.1	5.5	7.1
Investment tax credit restored	(0.9)	(1.4)	(1.2)	(1.5)
Plant related	0.1	0.2	(0.9)	(1.2)
Benefits and compensation	(1.9)	(3.1)	(1.5)	(1.9)
Federal tax credits	(0.2)	(0.3)	(0.2)	(0.3)
Other differences, net	(5.0)	(7.9)	(1.4)	(1.8)
<b>Effective income tax</b>	<b>32.2%</b>	<b>\$51.3</b>	<b>35.3%</b>	<b>\$45.7</b>
<b>Current provision</b>				
Federal		\$38.7		\$24.2
State		11.6		9.4
<b>Total current provision</b>		<b>50.3</b>		<b>33.6</b>
Deferred provision		2.3		13.6
Investment tax credit restored		(1.3)		(1.5)
<b>Total income tax expense</b>		<b>\$51.3</b>		<b>\$45.7</b>

As the related temporary differences reverse, WPSC is prospectively refunding taxes to customers for which deferred taxes were recorded in prior years at rates different than current rates. The regulatory liability for these refunds and other regulatory tax effects totaled \$6.6 and \$4.9 million as of December 31, 2004 and 2003, respectively.

#### NOTE 18--EMPLOYEE BENEFIT PLANS

WPS Resources has a non-contributory qualified retirement plan covering substantially all employees. During 2004, \$1.6 million was contributed to the Pension Plan. No contributions were made in 2003 or 2002. WPS Resources also sponsors several nonqualified retirement plans, which are not funded.

WPS Resources also currently offers medical, dental, and life insurance benefits to employees and their dependents. We expense these items for active employees as incurred. We fund benefits for retirees through irrevocable trusts as allowed for income tax purposes.

WPSC serves as plan sponsor and administrator for the qualified retirement plan and the postretirement plans, and WPSC employees are participants in these plans. Accordingly, WPSC's Balance Sheet reflects the assets and liabilities associated with these plans. With the exception of UPPCO's Supplemental Employee Retirement Plan, the assets and liabilities related to the non-qualified pension plans are also recorded on WPSC's Balance Sheet. The net periodic benefit cost associated with the plans is allocated among WPS Resources' subsidiaries. Actuarial calculations are performed (based upon specific employees and their related years of service) in order to determine the appropriate benefit cost allocation.

The costs of pension and postretirement benefits are expensed over the period in which the employee renders service. The transition obligation for postretirement benefits of current and future retirees is being recognized over a 20-year period beginning in 1993. WPS Resources uses a December 31 measurement date for the majority of its plans.

The Medicare Prescription Drug, Improvement and Modernization Act of 2003 ("the Act") provides a prescription drug benefit under Medicare Part D as well as a federal subsidy to sponsors of certain retiree health care benefit plans. In May



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2004, the FASB staff issued FASB Staff Position ("FSP") 106-2, "Accounting and Disclosure Requirements Related to the Medicare Prescription Drug, Improvement and Modernization Act of 2003."

WPS Resources and its actuarial advisors determined that benefits provided by the plan as of the date of enactment were at least actuarially equivalent to Medicare Part D, and, accordingly, WPS Resources will be entitled to the federal subsidy. WPS Resources performed a measurement of the effects of the Act on its accumulated postretirement benefit obligation as of July 1, 2004 (the date FSP 106-2 was adopted). As of July 1, 2004, WPS Resources' and WPSC's accumulated postretirement benefit obligation decreased \$40.3 million and \$33.5 million, respectively, as a result of the Act. The change in the accumulated postretirement benefit obligation due to the Act is considered an actuarial gain that will be recognized in future periods and, therefore, had no cumulative effect on WPS Resources' or WPSC's retained earnings as of July 1, 2004. The effect of the subsidy served to reduce the net postretirement benefit cost by \$2.6 million for WPS Resources, including \$2.2 million for WPSC, for the year ended December 31, 2004.

The following tables provide a reconciliation of the changes in the plan's benefit obligations and fair value of assets during 2004 and 2003, as well as a statement of the funded status as of December 31 for each year.

(Millions)	Pension Benefits		Other Benefits	
	2004	2003	2004	2003
<b>Reconciliation of benefit obligation (qualified and non-qualified plans)</b>				
Obligation at January 1	\$635.4	\$551.9	\$281.6	\$234.3
Service cost	20.5	15.2	7.5	7.1
Interest cost	39.7	36.8	16.9	15.3
Plan amendments	-	-	-	(15.3)
Actuarial (gain) loss - net	61.9	66.9	(3.4)	49.5
Benefit payments	(38.5)	(35.4)	(7.9)	(9.3)
Obligation at December 31	\$719.0	\$635.4	\$294.7	\$281.6
<b>Reconciliation of fair value of plan assets (qualified plans)</b>				
Fair value of plan assets at January 1	\$569.9	\$511.6	\$149.7	\$119.7
Actual return on plan assets	54.5	92.7	12.9	23.7
Employer contributions	1.6	-	16.2	15.6
Benefit payments	(37.1)	(34.4)	(7.9)	(9.3)
Fair value of plan assets at December 31	\$588.9	\$569.9	\$170.9	\$149.7
<b>Funded status of plans</b>				
Funded status at December 31	\$(130.1)	\$(65.5)	\$(123.8)	\$(131.9)
Unrecognized transition obligation	0.4	0.6	3.4	3.8
Unrecognized prior-service cost	44.8	50.5	(19.4)	(21.5)
Unrecognized loss	126.8	77.8	91.1	99.7
Net asset (liability) recognized	\$ 41.9	\$ 63.4	\$ (48.7)	\$ (49.9)

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Amounts recognized in the Balance Sheet related to the benefit plans consist of:

(Millions)	Pension Benefits		Other Benefits	
	2004	2003	2004	2003
Prepaid benefit cost	\$ -	\$ 67.9	\$ -	\$ -
Accrued benefit cost	(44.2)	(86.0)	(48.7)	(49.9)
Intangible assets	45.0	41.6	-	-
Regulatory asset	6.4	15.2	-	-
Accumulated other comprehensive income (before tax effect of \$14.0 million and \$10.0 million, respectively)	34.7	24.7	-	-
Net asset (liability) recognized	\$ 41.9	\$ 63.4	\$ (48.7)	\$ (49.9)

The accumulated benefit obligation for all defined benefit pension plans was \$634.8 million and \$572.4 million at December 31, 2004, and 2003, respectively. Information for pension plans with an accumulated benefit obligation in excess of plan assets is presented in the following table.

(Millions)	December 31,	
	2004	2003
Projected benefit obligation	\$720.7	\$321.4
Accumulated benefit obligation	634.8	315.1
Fair value of plan assets	588.9	250.2

The following table presents the components of the consolidated net periodic benefit cost (credit) for the plans for 2004 and 2003:

(Millions)	Pension Benefits		Other Benefits	
	2004	2003	2004	2003
<b>Net periodic benefit cost</b>				
Service cost	\$20.5	\$15.2	\$ 7.5	\$ 7.1
Interest cost	39.7	36.8	16.9	15.3
Expected return on plan assets	(45.9)	(46.7)	(11.6)	(10.6)
Amortization of transition (asset) obligation	0.2	-	0.4	1.0
Amortization of prior-service cost (credit)	5.7	5.8	(2.2)	(1.8)
Amortization of net (gain) loss	4.5	0.7	4.1	2.6
Special termination benefits	-	0.8	-	-
Net periodic benefit cost (credit) before settlement/ curtailment	24.7	12.6	15.1	13.6
Amortization of settlement gain regulatory liability	-	-	-	-
Amortization of curtailment loss regulatory asset	-	-	-	-
Net periodic benefit cost (credit)	\$24.7	\$12.6	\$15.1	\$13.6

Net periodic benefit cost (credit) recorded by WPSC related to pension benefits was \$16.3 million in 2004 and \$6.7 million in 2003. Net periodic benefit cost recorded by WPSC related to other benefits was \$12.4 million in 2004 and \$12.0 million in 2003.

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## Assumptions

The weighted average assumptions used at December 31 in the accounting for the plans are as follows:

	Pension Benefits		Other Benefits	
	2004	2003	2004	2003
Discount rate for benefit obligations	5.75%	6.25%	5.75%	6.25%
Discount rate for net periodic benefit cost	6.25%	6.75%	6.25%	6.75%
Expected rate on assets	8.75%	8.75%	8.75%	8.75%
Rate of compensation increase	5.50%	5.50%	-	-

Starting in 2005, WPS Resources plans to change its expected return on plan assets from 8.75% to 8.50%. To develop the expected long-term rate of return on assets, WPS Resources considered the historical returns and the future expectations for returns for each asset class, as well as the target allocation of the benefit trust portfolios.

The assumptions used for WPS Resources' medical and dental cost trend rates are shown in the following table:

	2004	2003
Assumed medical cost trend rate (under age 65)	10.0%	11.0%
Ultimate trend rate	5.0%	5.0%
Ultimate trend rate reached in	2010	2010
Assumed medical cost trend rate (over age 65)	12.0%	13.0%
Ultimate trend rate	6.5%	6.5%
Ultimate trend rate reached in	2011	2011
Assumed dental cost trend rate	5.0%	5.0%
Ultimate trend rate	5.0%	5.0%
Ultimate trend rate reached in	2004	2004

Assumed health care cost trend rates have a significant effect on the amounts reported for the health care plans. A 1% change in assumed health care cost trend rates would have the following effects:

(Millions)	1% Increase	1% Decrease
Effects on total of service and interest cost components of net periodic postretirement health care benefit cost	\$ 3.5	\$ (3.1)
Effect on the health care component of the accumulated postretirement benefit obligation	\$42.0	\$(34.7)

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## Plan Assets

Weighted-average asset allocations of the plans at December 31, 2004, and 2003, are as follows:

	Pension Plan Assets at December 31,		Postretirement Plan Assets at December 31,	
	2004	2003	2004	2003
<b>Asset category</b>				
Equity securities	63%	61%	63%	62%
Debt securities	33%	36%	37%	38%
Real Estate	4%	3%	0%	0%
Total	100%	100%	100%	100%

The Board of Directors has established the Employee Benefits Administrator Committee to manage the operations and administration of all benefit plans and related trusts. The Committee has investment policies for the plan assets that establish target asset allocations for the above listed asset classes as follows: pension plan - equity securities 60%, debt securities 35%, and real estate 5%; postretirement plan - equity securities 65%, debt securities 35%.

## Cash Flows

WPS Resources expects to contribute \$8.2 million to its pension plans and \$20.9 million to its other postretirement benefit plans in 2005.

The following table shows the payments, reflecting expected future service, that WPS Resources expects to make for pension and other postretirement benefits. In addition, the table shows the expected federal subsidies under Medicare Part D, which will partially offset other postretirement benefits, as discussed earlier.

(Millions)	Pension Benefits	Other Benefits	Federal Subsidies
2005	\$ 37.5	\$10.8	\$ -
2006	39.6	11.9	(1.3)
2007	41.8	13.1	(1.5)
2008	44.0	14.1	(1.6)
2009	46.0	15.3	(1.8)
2010-2014	262.3	89.9	(10.9)

## Defined Contribution Benefit Plans

WPS Resources maintains a 401(k) Savings Plan for substantially all full-time employees. WPSC serves as plan sponsor and administrator for this plan. Employees generally may contribute from 1% to 30% of their base compensation to individual accounts within the 401(k) Savings Plan. Participation in this plan automatically qualifies eligible non-union employees for participation in the ESOP. The company match, in the form of WPS Resources shares of common stock, is contributed to an employee's ESOP account. The plan requires a match equivalent to 100% of the first 4% and 50% of the next 2% contributed by non-union employees. Certain union employees receive a contribution to their ESOP account regardless of their participation in the 401(k) Savings Plan. The ESOP held 2.2 million shares of WPS Resources common stock (market value of approximately \$109 million) at December 31, 2004. Total costs incurred under these plans were \$7.7 million in 2004 and \$5.7 million in 2003. WPSC's share of the total costs was \$6.5 million in 2004 and \$4.6 million in 2003.

WPS Resources maintains a deferred compensation plan that enables certain key employees and non-employee directors to defer a portion of their compensation or fees on a pre-tax basis. Non-employee directors can defer up to 100% of their director fees. There are essentially two separate investment programs available to plan participants. The first program ("Program 1") offers WPS Resources common stock as a hypothetical investment option for participants; deemed dividends paid on the common stock are automatically reinvested; and all distributions must be made in WPS Resources

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common stock. The second program ("Program 2") offers a variety of hypothetical investment options indexed to mutual funds, WPS Resources' return on equity, and WPS Resources common stock. Participants may not redirect investments between the two programs. All employee deferrals are remitted to WPSC and, therefore, the liabilities and costs associated with the deferred compensation plans are included on WPSC's Balance Sheet and Statement of Income, respectively.

Program 1 is accounted for as a plan that does not permit diversification. As a result, the deferred compensation arrangement is classified as an equity instrument and changes in the fair value of the deferred compensation obligation are not recognized. The deferred compensation obligation associated with Program 1 was \$13.0 million at December 31, 2004, and \$10.3 million at December 31, 2003.

Program 2 is accounted for as a plan that permits diversification. As a result, the deferred compensation obligation associated with this program is classified as a liability in the Balance Sheet and adjusted, with a charge or credit to expense, to reflect changes in the fair value of the deferred compensation obligation. The obligation, classified within other long-term liabilities, was \$21.0 million at December 31, 2004, and \$18.7 million at December 31, 2003. The costs incurred under Program 2 were \$2.1 million in 2004 and \$2.4 million in 2003.

The deferred compensation programs are partially funded through WPS Resources common stock. The common stock held in the rabbi trust is classified in equity in the financial statements of WPS Resources, similar to accounting for treasury stock.

## **NOTE 19 -COMMITMENTS AND CONTINGENCIES**

### **Commodity and Purchase Order Commitments**

WPSC routinely enters into long-term purchase and sale commitments that have various quantity requirements and durations. The commitments described below are as of December 31, 2004.

WPSC has obligations related to nuclear fuel, coal, purchased power, and natural gas. Nuclear fuel contracts total \$38.2 million and extend through 2014. Assuming Kewaunee is sold as discussed in Note 2, "Acquisitions and Sales of Assets," these nuclear fuel contracts would be assigned to Dominion. Obligations related to coal supply and transportation extend through 2016 and total \$386.2 million. Through 2016, WPSC has obligations totaling \$600.6 million for either capacity or energy related to purchased power. Also, there are natural gas supply and transportation contracts with total estimated demand payments of \$129.7 million through 2010. WPSC expects to recover these costs in future customer rates. Additionally, WPSC has contracts to sell electricity and natural gas to customers.

WPSC also has commitments in the form of purchase orders issued to various vendors. At December 31, 2004, these purchase orders totaled \$493.8 million. The majority of these commitments relate to large construction projects, including construction of the 500-megawatt Weston 4 coal-fired generation facility near Wausau, Wisconsin.

### **Nuclear Plant Operation**

The Price Anderson Act ensures that funds will be available to pay for public liability claims arising out of a nuclear incident. This Act may require WPSC to pay up to a maximum of \$59.4 million per incident. The payments will not exceed \$5.9 million per incident in a given calendar year. These amounts relate to WPSC's 59% ownership in Kewaunee.

### **United States Environmental Protection Agency Section 114 Request**

In November 1999, the Environmental Protection Agency (EPA) announced the commencement of a Clean Air Act enforcement initiative targeting the utility industry. This initiative resulted in the issuance of several notices of violation/findings of violation and the filing of lawsuits against utilities. In these enforcement proceedings, the EPA claims that the utilities made modifications to the coal-fired boilers and related equipment at the utilities' electric generating stations without first obtaining appropriate permits under the EPA's pre-construction permit program and without installing appropriate air pollution control equipment. In addition, the EPA is claiming, in certain situations, that there were violations

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of the Clean Air Act's "new source performance standards." In the matters where actions have been commenced, the federal government is seeking penalties and the installation of pollution control equipment.

In December 2000, WPSC received from the EPA a request for information under Section 114 of the Clean Air Act. The EPA sought information and documents relating to work performed on the coal-fired boilers located at WPSC's Pulliam and Weston electric generating stations. WPSC filed a response with the EPA in early 2001.

On May 22, 2002, WPSC received a follow-up request from the EPA seeking additional information regarding specific boiler-related work performed on Pulliam Units 3, 5, and 7, as well as information on WPSC's life extension program for Pulliam Units 3-8 and Weston Units 1 and 2. WPSC made an initial response to the EPA's follow-up information request on June 12, 2002, and filed a final response on June 27, 2002.

In 2000 and 2002, Wisconsin Power and Light Company received a similar series of EPA information requests relating to work performed on certain coal-fired boilers and related equipment at the Columbia generating station (a facility located in Portage, Wisconsin, jointly owned by Wisconsin Power and Light Company, Madison Gas and Electric Company, and WPSC). Wisconsin Power and Light Company is the operator of the plant and is responsible for responding to governmental inquiries relating to the operation of the facility. Wisconsin Power and Light Company filed its most recent response for the Columbia facility on July 12, 2002.

Depending upon the results of the EPA's review of the information, the EPA may issue "notices of violation" or "findings of violation" asserting that a violation of the Clean Air Act occurred and/or seek additional information from WPSC and/or third parties who have information relating to the boilers or close out the investigation. To date, the EPA has not responded to the filings made by WPSC and Wisconsin Power and Light. In addition, under the federal Clean Air Act, citizen groups may pursue a claim. WPSC has received no notice of a claim from a citizen suit.

In response to the EPA Clean Air Act enforcement initiative, several utilities have elected to settle with the EPA, while others are in litigation. In general, those utilities that have settled have entered into consent decrees which require the companies to pay fines and penalties, undertake supplemental environmental projects, and either upgrade or replace pollution controls at existing generating units or shut down existing units and replace these units with new electric generating facilities. Several of the settlements involve multiple facilities. The fines and penalties (including the capital costs of supplemental environmental projects) associated with these settlements range between \$7 million and \$30 million. Factors typically considered in settlements include, but are not necessarily limited to, the size and number of facilities as well as the duration of alleged violations and the presence or absence of aggravating circumstances. The regulatory interpretations upon which the lawsuits or settlements are based may change based on future court decisions that may be rendered in pending litigations.

If the federal government decided to bring a claim against WPSC and if it were determined by a court that historic projects at WPSC's Pulliam and Weston plants required either a state or federal Clean Air Act permit, WPSC may, under the applicable statutes, be required to:

- shut down any unit found to be operating in non-compliance,
- install additional pollution control equipment,
- pay a fine, and/or
- pay a fine and conduct a supplemental environmental project in order to resolve any such claim.

At the end of December 2002 and October 2003, the EPA issued new rules governing the federal new source review program. These rules are currently being challenged in the District of Columbia Circuit Court of Appeals, and a final decision is not anticipated before April of 2005. The rules are not yet effective in Wisconsin. They are also not retroactive. Wisconsin has proposed amending its new source review program to substantially conform to the federal regulations. The Wisconsin rules are not anticipated to be finalized before 2006, after the District of Columbia Circuit Court of Appeals' decision is rendered.

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## Mercury and Interstate Quality Rules

On October 1, 2004, the mercury emission control rule became effective in Wisconsin. The rule requires WPSC to control annual system mercury emissions in phases. The first phase will occur in 2008 and 2009. In this phase, the annual mercury emissions are capped at the average annual system mercury emissions for the period 2002 through 2004. The next phase will run from 2010 through 2014 and requires a 40% reduction from average annual 2002 through 2004 mercury input amounts. After 2015, a 75% reduction is required with a goal of an 80% reduction by 2018. If federal regulations are promulgated, we believe the State of Wisconsin will revise the Wisconsin rule to be consistent with the federal rule. WPSC estimates capital costs of approximately \$101 million to achieve the proposed 75% reductions. The capital costs are expected to be recovered in a future rate case.

In December 2003, the EPA proposed mercury "maximum achievable control technology" standards and an alternative mercury "cap and trade" program substantially modeled on the Clear Skies legislation initiative. The EPA also proposed the Clean Air Interstate Rule (formerly known as the Interstate Air Quality Rule), which would reduce sulfur dioxide and nitrogen oxide emissions from utility boilers located in 29 states, including Wisconsin, Michigan, Pennsylvania, and New York. As to the mercury "maximum achievable control technology" proposal, it requires existing units burning sub-bituminous coal to achieve an annual average mercury emission rate limit of 5.8 pounds per trillion Btu, existing units burning bituminous coal to achieve an annual average mercury emission rate limit of 2.0 pounds per trillion Btu, and existing units burning coal-refuse to achieve an annual average mercury emission rate limit of 0.38 pounds per trillion Btu on a unit-by-unit or plant-wide basis. New sub-bituminous coal-fired units must achieve an emission rate limit of 0.020 pounds per gigawatt-hour.

If the EPA proposed mercury "maximum achievable control technology" rule is promulgated, WPSC's current analysis indicates that the emission control equipment on the existing units may be sufficient to achieve the proposed limitation. New units will require additional mercury control techniques to reduce mercury emissions by 65% to 85%. Weston 4 will install and operate mercury control technology with the aim of achieving a mercury emission rate less than that proposed in the EPA proposed mercury "maximum achievable control technology" rule. As to the mercury cap and trade program, WPSC is studying its long-term compliance strategy to meet the targets set forth in the proposed rule. Based on the current rule proposal and current projections, WPSC anticipates meeting the proposed targets. Mercury control technology is still in development. WPSC is assessing potential mercury control technologies for application to future new coal-fired units. The proposed alternative mercury cap and trade program would require a 30% reduction in national mercury emissions in 2010 and a 70% reduction in national mercury emissions beginning in 2018. WPSC estimates the cost to comply with the proposed alternative mercury cap and trade program is similar to the cost to comply with the Wisconsin rule.

As to the Clean Air Interstate Rule proposal, the proposal allows the affected states (including Wisconsin, Michigan, Pennsylvania, and New York) to either require utilities located in the state to participate in an interstate cap and trade program or meet the state's emission budget for sulfur dioxide and nitrogen oxide through measures to be determined by the state. The states have not adopted a preference as to which option they would select in the event the rules become final, but the states are investigating a possible cap and trade program. The effect of the rule, if adopted, on WPSC's facilities is uncertain.

Currently, WPSC is evaluating a number of options that include using the cap and trade program and/or installing controls. For planning purposes, it is assumed that additional sulfur dioxide and nitrogen oxide controls will be needed on existing units or the existing units will need to be converted to natural gas by 2010. The installation of any controls and/or any conversion to natural gas will need to be scheduled as part of WPSC's long-term maintenance plan for its existing units. As such, controls or conversions may need to take place before 2010. On a preliminary basis and assuming controls or conversion are required, WPSC estimates capital costs of \$246 million in order to meet an assumed 2010 compliance date. This estimate is based on costs of current control technology and current information regarding the proposed rule. The costs may change based on the requirements of the final rule.

## Manufactured Gas Plant Remediation

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Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 03/31/2005	2004/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

WPSC continues to investigate the environmental cleanup of ten manufactured gas plant sites. As of the fall of 2003, cleanup of the land portion of the Oshkosh, Stevens Point, Green Bay, Manitowoc, and two Sheboygan sites was substantially complete. Groundwater treatment and monitoring at these sites will continue into the future. Cleanup of the land portion of four sites will be addressed in the future. River sediment remains to be addressed at six sites with sediment contamination. Remedial investigation work is expected to begin on the sediment portion of the Sheboygan site in 2005. Sediment removal work at the Marinette site is scheduled for 2005. Work at the other sites remains to be scheduled.

The Wisconsin Department of Natural Resources (WDNR) recently issued interim guidance for sediment remediation. Based on WDNR's application of this guidance, WPSC estimated future undiscounted investigation and cleanup costs as of December 31, 2004 to be \$66.7 million. WPSC may adjust these estimates in the future contingent upon remedial technology, regulatory requirements, and the assessment of natural resource damages.

WPSC's liability was reviewed in December 2004 against projected cleanup costs. Accordingly, the liability was increased to \$66.7 million. WPSC has received \$12.7 million to date in insurance recoveries. WPSC expects to recover actual cleanup costs, net of insurance recoveries, in future customer rates. Under current PSCW policies, WPSC will not recover carrying costs associated with the cleanup expenditures.

### Stray Voltage Claims

From time to time, WPSC has been sued by dairy farmers who allege that they have suffered loss of milk production and other damages supposedly due to "stray voltage" from the operation of WPSC's electrical system. Past cases have been resolved without any material adverse effect on the financial statements of WPSC. Currently, there are three such cases pending in state court in Wisconsin, one of which is on appeal.

The PSCW has established certain requirements regarding stray voltage for all utilities subject to its jurisdiction. The PSCW has defined what constitutes "stray voltage," established a level of concern at which some utility corrective action is required, and set forth test protocols to be employed in evaluating whether a stray voltage problem exists. Based upon the information available to it to date, WPSC believes that it was in compliance with the PSCW's orders, and that none of the plaintiffs had a stray voltage problem as defined by the PSCW for which WPSC is responsible. Nonetheless, in 2003, the Supreme Court of Wisconsin ruled in the case Hoffmann v. WEPCO that a utility could be liable in tort to a farmer for damage from stray voltage even though the utility had complied with the PSCW's established level of concern.

One of the three remaining cases was appealed to the Wisconsin Court of Appeals. On February 15, 2005, the Court of Appeals affirmed the jury verdict that awarded the plaintiff approximately \$0.8 million for economic damages and \$1 million for nuisance. The Court of Appeals also remanded the issue of future damages relative to an injunction. WPSC is considering further appeal. The other two pending cases have trial dates in April 2005 and September 2005. Discovery has been completed in both cases. One of the two pending cases was tried to a jury in the fall of 2004. The jury deadlocked 10 - 4 in favor of WPSC, and then, in response to an instruction from the trial judge to try to reach a verdict, crafted a compromise that was invalid under the law, resulting in a mistrial. The expert witnesses retained by WPSC do not believe that there is a scientific basis for concluding that electricity has harmed or damaged the plaintiffs or their cows in either of the two remaining cases. Accordingly, WPSC is vigorously defending and contesting these actions.

WPSC has insurance coverage for these claims, but the policies have customary self-insured retentions per occurrence. Based upon the information known at this time and the availability of insurance, WPSC believes that the total cost to it of resolving the remaining three actions will not be material.

One of the cases awaiting trial includes a claim for common law punitive damages as well as a claim for treble damages under a Wisconsin statute, sec. 196.94. In light of the information it now has, WPSC does not believe there is any basis for the award of punitive or treble damages in this case. However, if a jury awarded such damages, and if the total of defense costs and all damages exceeded the self-insured retention, WPSC believes its insurance policies would cover such a verdict, including any punitive or treble damages.



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NOTES TO FINANCIAL STATEMENTS (Continued)			

## Dairyland Power Cooperative

Dairyland Power Cooperative has confirmed its intent to purchase an interest in Weston 4 by signing a joint plant agreement in November 2004, subject to a number of conditions. The agreement with Dairyland Power Cooperative is part of our continuing plan to provide least-cost, reliable energy for the increasing electric demand of our customers.

## NOTE 20--REGULATORY ENVIRONMENT

### Wisconsin

On December 19, 2003, the PSCW issued a final written order authorizing a retail electric rate increase of \$59.4 million (9.4%) and a retail natural gas rate increase of \$8.9 million (2.2%), effective January 1, 2004. The rates reflect a 12.0% return on equity and allowed average equity of 56% of total capital.

As a result of the Kewaunee unplanned outage, which lasted approximately two weeks during late January and into early February 2004, and other fuel cost and purchased power increases expected in 2004, WPSC received an interim fuel rate order from the PSCW allowing for a \$6.0 million (1.2%) increase in rates that went into effect April 2, 2004. In September 2004, the PSCW issued its final order, requiring WPSC to refund \$1.8 million of revenues collected under the interim rate order to customers. The refund was returned to customers in October and November 2004. The reduction from the interim rate was necessary due to lower than anticipated fuel and purchased power costs in the third quarter of 2004, which were the result of cooler than normal weather conditions. The final order allowed WPSC recovery of an estimated \$3.2 million of its increased fuel and purchased power costs.

On December 21, 2004, the PSCW issued a final written order authorizing a retail electric increase of \$60.7 million (8.6%) and a retail natural gas rate increase of \$5.6 million (1.1%), effective January 1, 2005. The retail electric rate increase is primarily driven by increased costs related to fuel and purchased power, construction of Weston 4, benefit costs, and Midwest Independent System Operator costs. The natural gas rate increase is primarily related to increases in benefit costs and the cost of distribution system improvements. The 2005 rates reflect an 11.5% return on equity. The PSCW also approved a common equity ratio of 57.35% in the utility's regulatory capital structure.

On November 5, 2004, WPSC filed an application with the PSCW to defer all incremental costs, including carrying costs, resulting from unexpected problems encountered in the refueling outage at Kewaunee. During the refueling outage, an unexpected problem was encountered with equipment used for lifting internal vessel components to perform a required 10-year inspection. These equipment problems caused the outage to be extended by approximately three weeks. On November 11, 2004, the PSCW authorized WPSC to defer the replacement fuel costs related to the extended outage. On November 23, 2004, the PSCW authorized WPSC to defer purchased power costs (\$5.4 million) and operating and maintenance expenses (\$1.8 million) related to the extended outage, effective from when the problems were discovered, including carrying costs at WPSC's authorized weighted average cost of capital. Kewaunee returned to service on December 4, 2004. On February 18, 2005, WPSC filed for PSCW approval to recover these costs and it is anticipated that these costs will be recovered in 2006, pending final approval by the PSCW.

On November 9, 2004, WPSC filed an application with the PSCW to defer, with carrying costs, the 2005 revenue requirement impacts resulting from the American Jobs Creation Act of 2004 (Jobs Creation Act). The Jobs Creation Act reduces the corporate income tax on certain manufacturing industries. Because the act was not signed into law until October 22, 2004, it was not included in WPSC's 2005 rate proceeding. On December 7, 2004, the PSCW authorized WPSC to defer the 2005 revenue requirement impacts resulting from the Jobs Creation Act including carrying costs at WPSC's authorized weighted average cost of capital.

On February 20, 2005, Kewaunee was temporarily removed from service after a potential design weakness was identified in a backup cooling system. Plant engineering staff identified the concern and the unit was shut down in accordance with the plant license. A modification is being made to resolve the issue and it is anticipated that the unit will be back in service

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NOTES TO FINANCIAL STATEMENTS (Continued)			

at 100% power by mid April. On March 11, 2005, WPSC filed a request with the PSCW for deferral of incremental costs associated with fuel, purchased power, and operating and maintenance costs. On March 17, 2005 the PSCW authorized deferred accounting treatment for the emergency related replacement fuel costs and the lost value of the unburned fuel while the plant is shut down. The PSCW further indicated that deferral requests regarding non-fuel operating and maintenance expenses will be handled in a separate correspondence not yet received.

## Federal

On April 30, 2003, WPSC received a draft order from the FERC approving a \$4.1 million (21%), interim increase in wholesale electric rates. The new wholesale rates were effective on May 11, 2003, and were subject to refund if the final rate increase was less. The draft order also granted the use of formula rates, which allow for the adjustment of wholesale electric rates to reflect actual costs without having to file additional rate requests. On March 4, 2004, the FERC and WPSC reached a tentative settlement regarding the final rate increase. WPSC had no material refunds or other adjustments to revenues recorded under the interim rates based on the terms of the tentative agreement. The final settlement was approved by FERC on November 19, 2004. No material refunds were required as a result of the settlement. This was WPSC's first rate increase for its wholesale electric customers in 17 years.

## NOTE 21--QUARTERLY FINANCIAL INFORMATION (Unaudited)

(Millions)

	Three Months Ended				
	2004				Total
	March	June	September	December	
Operating revenues	\$372.0	\$259.8	\$260.2	\$330.0	\$1,222.0
Utility operating income	37.5	15.5	34.2	20.5	107.7
Net income	33.3	12.6	31.3	30.7	107.9

In order to reduce the administrative burden incurred by respondents during the initial reporting year, FERC Order No. 646 required that only current year data be included in the quarterly financial reports filed during 2004. Respondents were not required to report prior year's quarterly amounts in these filings. As a result, 2003 quarterly financial data is not readily available and is not included in the 2004 Form 1.

## NOTE 22--RELATED PARTY TRANSACTIONS

WPSC routinely enters into transactions with related parties, including WPS Resources, its subsidiaries, and other entities in which WPSC has material interests.

The following table shows purchases from and sales to related parties:

(Millions)	2004	2003
Electric sales to UPPCO	\$16.1	\$27.1
Electric purchases from UPPCO	4.9	1.4
Gas sales to ESI	20.8	16.4
Gas purchases from ESI	15.4	5.9

WPS Leasing, a subsidiary of WPSC accounted for under the equity method of accounting in the accompanying financial statements, has a note payable to the WPS Resources parent company. The balance of the payable was \$12.0 million and \$12.4 million at December 31, 2004, and 2003, respectively. Interest expense on the note totaled \$1.0 million per year in 2004 and 2003.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

With the exception of UPPCO's Supplemental Employee Retirement Plan, the assets and liabilities related to the qualified and non-qualified pension plans and the postretirement plans of WPS Resources are recorded on WPSC's Balance Sheet. The net periodic benefit cost associated with the plans is allocated among WPS Resources' subsidiaries. At December 31, 2004, and 2003, WPSC's Balance Sheet included \$1.4 million and \$1.1 million, respectively, in receivables from related parties related to these benefit plans.

WPS Resources and its consolidated subsidiaries file consolidated federal income tax returns. WPSC pays the income taxes, which are then allocated to the appropriate entities. The tax allocable to each subsidiary is the amount of tax it would have paid had it filed a separate return for the tax year in question, after application of any credit to which it would be entitled on a separate return basis. Adjustments are made as necessary to reflect any items which are usable on the consolidated return, but which would not be usable on a separate return, such as deducting a capital loss that can be used against capital gains attributable to another member of the consolidated group. At December 31, 2004, WPSC's Balance Sheet included intercompany taxes receivable of \$3.1 million and intercompany taxes payable of \$24.4 million. At December 31, 2003, intercompany taxes payable totaled \$6.3 million.

At December 31, 2004, WPSC had a 36.4% interest in WPS Investments, accounted for under the equity method. WPS Investments is a consolidated subsidiary of WPS Resources that is jointly owned by WPS Resources, WPSC, and UPPCO. Prior to 2003, WPS Investments was majority owned by WPSC, but capital contributions during 2003 resulted in majority ownership by WPS Resources. The ownership interests have varied throughout 2004 and 2003 and will continue to change as cash is contributed by WPS Resources or additional assets are contributed by the utilities. Equity income recorded by WPSC during 2004 and 2003 was \$6.9 million and \$5.8 million, respectively.

WPSC also provides and receives other services, property, and things of value to and from its parent, WPS Resources, and other subsidiaries of WPS Resources. All such transactions are made pursuant to a master affiliated interest agreement approved by the PSCW. The agreement provides that WPSC receives payment equal to the higher of its cost or fair value for services and property and other things of value which WPSC provides to WPS Resources or its other nonregulated subsidiaries, and WPSC makes payments equal to the lower of the provider's cost or fair value for property, services, and other things of value which WPS Resources or its other nonregulated subsidiaries provide to WPSC. The agreement further provides that any services, property, or other things of value provided to or from WPSC to or for any other regulated subsidiary of WPS Resources be provided at cost. Modification or amendment to the master agreement requires the approval of the PSCW.





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**Schedule Page: 122(a)(b) Line No.: 9 Column: c**

Wisconsin Public Service Corporation (WPSC) is the plan sponsor for multiple pension plans that include participants from across the WPS Resources family. As the plan sponsor for pension plans that required minimum pension liability adjustments, WPSC has recorded adjustments to our pension liabilities, intangible assets, and other comprehensive income. Additionally, based on a regulatory directive, WPSC determined that the portion of what normally would have been charged to other comprehensive income that related to the regulated portion of our operations should be recorded as a regulatory asset (see Page 232).

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (f) common function.					
Line No.	Classification (a)	Total Company for the Current Year/Quarter Ended (b)	Electric (c)		
1	Utility Plant				
2	In Service				
3	Plant in Service (Classified)	2,725,273,455	2,053,889,695		
4	Property Under Capital Leases				
5	Plant Purchased or Sold				
6	Completed Construction not Classified				
7	Experimental Plant Unclassified				
8	Total (3 thru 7)	2,725,273,455	2,053,889,695		
9	Leased to Others				
10	Held for Future Use				
11	Construction Work in Progress	153,208,814	119,448,785		
12	Acquisition Adjustments	8,634,225	3,125,855		
13	Total Utility Plant (8 thru 12)	2,887,116,494	2,176,464,335		
14	Accum Prov for Depr, Amort, & Depl	1,363,034,332	1,077,723,358		
15	Net Utility Plant (13 less 14)	1,524,082,162	1,098,740,977		
16	Detail of Accum Prov for Depr, Amort & Depl				
17	In Service:				
18	Depreciation	1,335,994,062	1,068,555,226		
19	Amort & Depl of Producing Nat Gas Land/Land Right				
20	Amort of Underground Storage Land/Land Rights				
21	Amort of Other Utility Plant	21,918,530	7,290,962		
22	Total In Service (18 thru 21)	1,357,912,592	1,075,846,188		
23	Leased to Others				
24	Depreciation				
25	Amortization and Depletion				
26	Total Leased to Others (24 & 25)				
27	Held for Future Use				
28	Depreciation				
29	Amortization				
30	Total Held for Future Use (28 & 29)				
31	Abandonment of Leases (Natural Gas)				
32	Amort of Plant Acquisition Adj	5,121,740	1,877,169		
33	Total Accum Prov (equals 14) (22,26,30,31,32)	1,363,034,332	1,077,723,357		



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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
455,459,471				215,924,289	3
					4
					5
					6
					7
455,459,471				215,924,289	8
					9
					10
3,895,943				29,864,086	11
5,508,370					12
464,863,784				245,788,375	13
191,810,285				93,500,689	14
273,053,499				152,287,686	15
					16
					17
187,099,456				80,339,380	18
					19
					20
1,466,259				13,161,309	21
188,565,715				93,500,689	22
					23
					24
					25
					26
					27
					28
					29
					30
					31
3,244,571					32
191,810,286				93,500,689	33

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NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)					
<p>1. Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent.</p> <p>2. If the nuclear fuel stock is obtained under leasing arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing arrangements.</p>					
Line No.	Description of item (a)	Balance Beginning of Year (b)	Changes during Year Additions (c)		
1	Nuclear Fuel in process of Refinement, Conv, Enrichment & Fab (120.1)				
2	Fabrication				
3	Nuclear Materials				
4	Allowance for Funds Used during Construction				
5	(Other Overhead Construction Costs, provide details in footnote)				
6	SUBTOTAL (Total 2 thru 5)				
7	Nuclear Fuel Materials and Assemblies				
8	In Stock (120.2)	4,767,237	-347,058		
9	In Reactor (120.3)	33,457,830	826,683		
10	SUBTOTAL (Total 8 & 9)	38,225,067			
11	Spent Nuclear Fuel (120.4)	247,166,402	11,670,264		
12	Nuclear Fuel Under Capital Leases (120.6)				
13	(Less) Accum Prov for Amortization of Nuclear Fuel Assem (120.5)	265,093,609			
14	TOTAL Nuclear Fuel Stock (Total 6, 10, 11, 12, less 13)	20,297,860			
15	Estimated net Salvage Value of Nuclear Materials in line 9				
16	Estimated net Salvage Value of Nuclear Materials in line 11				
17	Est Net Salvage Value of Nuclear Materials in Chemical Processing				
18	Nuclear Materials held for Sale (157)				
19	Uranium				
20	Plutonium				
21	Other (provide details in footnote):				
22	TOTAL Nuclear Materials held for Sale (Total 19, 20, and 21)				

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NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)					
Changes during Year				Balance	Line
Amortization (d)	Other Reductions (Explain in a footnote) (e)			End of Year (f)	No.
					1
					2
					3
					4
					5
					6
					7
				4,420,179	8
				34,284,513	9
				38,704,692	10
				258,836,666	11
					12
-10,703,141	2,831,524			272,965,226	13
				24,576,132	14
					15
					16
					17
					18
					19
					20
					21
					22

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report 2004/Q4
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**Schedule Page: 202 Line No.: 13 Column: e**

Transfer in the amount of \$2,174,438 from Account 120.5 to Account 232 to pay DOE disposal cost; transfer in the amount of \$657,086 from Account 120.5 to Account 182.3 to fund D&D facility.

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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)					
<p>1. Report below the original cost of electric plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.</p> <p>5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>6. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d)</p>					
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)		
1	1. INTANGIBLE PLANT				
2	(301) Organization				
3	(302) Franchises and Consents	757,374			
4	(303) Miscellaneous Intangible Plant	10,386,263	1,094,583		
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	11,143,637	1,094,583		
6	2. PRODUCTION PLANT				
7	A. Steam Production Plant				
8	(310) Land and Land Rights	4,412,394	1,894,454		
9	(311) Structures and Improvements	88,844,191	2,594,590		
10	(312) Boiler Plant Equipment	400,592,785	7,544,907		
11	(313) Engines and Engine-Driven Generators				
12	(314) Turbogenerator Units	79,365,648	669,256		
13	(315) Accessory Electric Equipment	51,853,267	1,473,591		
14	(316) Misc. Power Plant Equipment	16,639,035	-147,779		
15	(317) Asset Retirement Costs for Steam Production				
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	641,707,320	14,029,019		
17	B. Nuclear Production Plant				
18	(320) Land and Land Rights	637,357			
19	(321) Structures and Improvements	32,596,628	6,253,275		
20	(322) Reactor Plant Equipment	143,766,787	16,098,489		
21	(323) Turbogenerator Units	30,775,084			
22	(324) Accessory Electric Equipment	24,099,228	210,453		
23	(325) Misc. Power Plant Equipment	14,734,692	1,260,409		
24	(326) Asset Retirement Costs for Nuclear Production	135,749,744			
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)	382,359,520	23,822,626		
26	C. Hydraulic Production Plant				
27	(330) Land and Land Rights	1,129,565			
28	(331) Structures and Improvements	4,097,944	46,497		
29	(332) Reservoirs, Dams, and Waterways	12,301,245	178,863		
30	(333) Water Wheels, Turbines, and Generators	7,352,998	224,944		
31	(334) Accessory Electric Equipment	4,717,494	522,777		
32	(335) Misc. Power PLant Equipment	249,967	11,752		
33	(336) Roads, Railroads, and Bridges	25,399			
34	(337) Asset Retirement Costs for Hydraulic Production				
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)	29,874,612	984,833		
36	D. Other Production Plant				
37	(340) Land and Land Rights	379,494			
38	(341) Structures and Improvements	31,278,318	1,278,836		
39	(342) Fuel Holders, Products, and Accessories	9,079,790	-2,827,528		
40	(343) Prime Movers				
41	(344) Generators	101,371,208	3,559,548		
42	(345) Accessory Electric Equipment	13,780,216	129,725		
43	(346) Misc. Power Plant Equipment	-117,787	21,863		

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
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**ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)**

distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

7. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

8. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.

9. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
				2
			757,374	3
762,705		199,844	10,917,985	4
762,705		199,844	11,675,359	5
				6
				7
255,638			6,051,210	8
866,624		3,748,538	94,320,695	9
4,589,192		-5,643,241	397,905,259	10
				11
1,003,652		28,950	79,060,202	12
2,069,939		1,847,729	53,104,648	13
295,602		-95,874	16,099,780	14
				15
9,080,647		-113,898	646,541,794	16
				17
			637,357	18
478,042		1,122,340	39,494,201	19
4,068,258		-1,186,729	154,610,289	20
67,749		18,339	30,725,674	21
125,982		21,640	24,205,339	22
784,011		-195,723	15,015,367	23
			135,749,744	24
5,524,042		-220,133	400,437,971	25
				26
		-121,525	1,008,040	27
731		99	4,143,809	28
10,703		-16,564	12,452,841	29
146,731		-3,724	7,427,487	30
47,745		51,874	5,244,400	31
479		-31,685	229,555	32
			25,399	33
				34
206,389		-121,525	30,531,531	35
				36
			379,494	37
3,004		84,923	32,639,073	38
-2,290		19,795	6,274,347	39
				40
384,532		-156,220	104,390,004	41
70,255		11,599	13,851,285	42
		55,205	-40,719	43

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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)					
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)		
44	(347) Asset Retirement Costs for Other Production	290,947			
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	156,062,186	2,162,444		
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	1,210,003,638	40,998,922		
47	3. TRANSMISSION PLANT				
48	(350) Land and Land Rights				
49	(352) Structures and Improvements				
50	(353) Station Equipment				
51	(354) Towers and Fixtures				
52	(355) Poles and Fixtures				
53	(356) Overhead Conductors and Devices				
54	(357) Underground Conduit				
55	(358) Underground Conductors and Devices				
56	(359) Roads and Trails				
57	(359.1) Asset Retirement Costs for Transmission Plant				
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)				
59	4. DISTRIBUTION PLANT				
60	(360) Land and Land Rights	3,721,266	273,254		
61	(361) Structures and Improvements	3,016			
62	(362) Station Equipment	83,609,164	8,516,263		
63	(363) Storage Battery Equipment				
64	(364) Poles, Towers, and Fixtures	94,513,327	7,455,462		
65	(365) Overhead Conductors and Devices	83,807,262	4,140,724		
66	(366) Underground Conduit	5,751,970	363,557		
67	(367) Underground Conductors and Devices	86,394,377	7,319,327		
68	(368) Line Transformers	177,388,735	9,960,200		
69	(369) Services	116,967,315	8,558,983		
70	(370) Meters	54,683,015	21,959,589		
71	(371) Installations on Customer Premises	8,689,462	242,806		
72	(372) Leased Property on Customer Premises				
73	(373) Street Lighting and Signal Systems	10,915,023	562,453		
74	(374) Asset Retirement Costs for Distribution Plant				
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	726,443,932	69,352,618		
76	5. GENERAL PLANT				
77	(389) Land and Land Rights	117,175			
78	(390) Structures and Improvements	2,639,951	173,859		
79	(391) Office Furniture and Equipment	6,736,488	877,584		
80	(392) Transportation Equipment	205,652	23,732		
81	(393) Stores Equipment				
82	(394) Tools, Shop and Garage Equipment	3,845,245	515,960		
83	(395) Laboratory Equipment	6,323,447	173,269		
84	(396) Power Operated Equipment				
85	(397) Communication Equipment	7,293,655	630,645		
86	(398) Miscellaneous Equipment	42,052			
87	SUBTOTAL (Enter Total of lines 77 thru 86)	27,203,665	2,395,049		
88	(399) Other Tangible Property				
89	(399.1) Asset Retirement Costs for General Plant				
90	TOTAL General Plant (Enter Total of lines 87, 88 and 89)	27,203,665	2,395,049		
91	TOTAL (Accounts 101 and 106)	1,974,794,872	113,841,172		
92	(102) Electric Plant Purchased (See Instr. 8)				
93	(Less) (102) Electric Plant Sold (See Instr. 8)				
94	(103) Experimental Plant Unclassified				
95	TOTAL Electric Plant in Service (Enter Total of lines 91 thru 94)	1,974,794,872	113,841,172		



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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
			290,947		44
455,501		15,302	157,784,431		45
15,266,579		-440,254	1,235,295,727		46
					47
					48
					49
					50
					51
					52
					53
					54
					55
					56
					57
					58
					59
117,530		-6,429	3,870,561		60
			3,016		61
517,898		-540,022	91,067,507		62
					63
3,890,181		-3,386	98,075,222		64
2,213,660			85,734,326		65
			6,115,527		66
774,398		-21,025	92,918,281		67
2,869,721			184,479,214		68
1,162,400			124,363,898		69
5,861,160			70,781,444		70
279,809			8,652,459		71
					72
283,482			11,193,994		73
					74
17,970,239		-570,862	777,255,449		75
					76
			117,175		77
5,087		-8,781	2,799,942		78
1,168,081		589,433	7,035,424		79
36,753		8,301	200,932		80
					81
2,570		10,677	4,369,312		82
		-230,213	6,266,503		83
					84
69,842		977,362	8,831,820		85
			42,052		86
1,282,333		1,346,779	29,663,160		87
					88
					89
1,282,333		1,346,779	29,663,160		90
35,281,856		535,507	2,053,889,695		91
					92
					93
					94
35,281,856		535,507	2,053,889,695		95

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)					
1. Report below descriptions and balances at end of year of projects in process of construction (107) 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts) 3. Minor projects (5% of the Balance End of the Year for Account 107 or \$100,000, whichever is less) may be grouped.					
Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)			
1	GENCO-Base Load Generating Station	94,926,629			
2	KNP-Plant & SIME PPCS Hardware	3,502,625			
3	C&E Temporary Project	2,985,837			
4	AMR Devices Not In Service//Accounting Use	1,822,701			
5	ESC/DEMAXX Backup-Hardware	1,377,575			
6	2.5364 PPCS Project Software	1,254,303			
7	C1&2 023634 DCS Controls Engineering	930,698			
8	Make-Up Water Plant Modification	726,411			
9	Ingalls Sub-Construct New 138/24.9KV Sus-Distrib	599,116			
10	P&G North Substation-Relocate Substation	489,335			
11	Okaray Drive Sub-New 115/24.9KV Substation-WPSC	485,742			
12	Grand Rapids-Convert Generation Step-Up to 25 KV	446,206			
13	C2-028232 Reheater Replacement	402,396			
14	WW (Mortgage Indenture Project)	361,829			
15	Sandstone Hydro-Replace GSU Transformers	337,988			
16	W3-Pulverizers-Explosion Suppression Equipment	293,605			
17	C2 028852 CI Air Flow	243,063			
18	Merrill Hydro-Unit #1 New Turbines	231,383			
19	S&T East-Paint Booth Addition	228,786			
20	Kewaunee Substation-Install Metering	223,773			
21	Replace ICCMS	220,797			
22	CL (Mortgage Indenture Project)	212,035			
23	Westmark-Upgrade BK 1 XRMR & Add CKT SW'S on FDRS	188,639			
24	C1-023359 CI-Instr Upgrades (Optical Pyrometer)	187,464			
25	V of Ashwaubenon, S Broadway, Inst Orn Streetlight	178,442			
26	Green Bay City Hall	168,708			
27	2.5251 DCR 3330 Pressure Relief Damper (Leech)	168,328			
28	E4 033161 Outlet Replace	166,881			
29	C1 033843 Dist Control System	166,147			
30	Weston-Construct Control House and Move Relaying	159,856			
31	P3 Aux Power and Control Cable Replacement	155,152			
32	W3-Coal Handling Fire Protection System	151,204			
33	Col-Weld Shop 4501 11 28388	151,026			
34	C1&C2-023768 High Temp Furnace Video Cameras	138,691			
35	C1&C2 Lock Out Tag Out IMP 021951	120,175			
36	Beardsley-Replace Reclosers and Misc R&C Equipment	118,808			
37	M33/M34 Controls Project	116,259			
38	C2 028853 CI Windbox Burners	110,090			
39	West Marinette Office/Storage Addition	100,785			
40	RC010 Huron: Finger-Wittier Recon 5700' to 336ACSR	100,476			
41					
42	Projects With Balances Less Than \$100,000	4,498,821			
43	TOTAL	119,448,785			

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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)					
<p>1. Explain in a footnote any important adjustments during year.</p> <p>2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 11, column (c), and that reported for electric plant in service, pages 204-207, column 9d), excluding retirements of non-depreciable property.</p> <p>3. The provisions of Account 108 in the Uniform System of accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.</p> <p>4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.</p>					
Section A. Balances and Changes During Year					
Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	1,025,676,637	1,025,676,637		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	68,510,551	68,510,551		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing	864,570	864,570		
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):	12,218,577	12,218,577		
9		-5,816,323	-5,816,323		
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	75,777,375	75,777,375		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	34,519,152	34,519,152		
13	Cost of Removal	3,900,612	3,900,612		
14	Salvage (Credit)	5,085,792	5,085,792		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	33,333,972	33,333,972		
16	Other Debit or Cr. Items (Describe, details in footnote):	435,186	435,186		
17					
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	1,068,555,226	1,068,555,226		
Section B. Balances at End of Year According to Functional Classification					
20	Steam Production	406,331,152	406,331,152		
21	Nuclear Production	255,336,783	255,336,783		
22	Hydraulic Production-Conventional	26,206,858	26,206,858		
23	Hydraulic Production-Pumped Storage				
24	Other Production	42,006,878	42,006,878		
25	Transmission				
26	Distribution	321,753,605	321,753,605		
27	General	16,919,950	16,919,950		
28	TOTAL (Enter Total of lines 20 thru 27)	1,068,555,226	1,068,555,226		

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Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 219 Line No.: 4 Column: b**

Account 403.1 is not used due to the fact that Wisconsin Public Service Corporation has received specific approval from our primary regulator, the Public Service Commission of Wisconsin, to defer depreciation expense related to asset retirement costs to a regulatory liability account.

**Schedule Page: 219 Line No.: 8 Column: c**

ARO Depreciation Expense (Non Rate Base) \$12,218,577 - Debits to Account 254161.

**Schedule Page: 219 Line No.: 9 Column: c**

ARO Depreciation (Rate Base) \$(5,816,323) - Credits to Account 254160.

**Schedule Page: 219 Line No.: 16 Column: c**

Transfers and Reclassifications - \$435,186.

**Schedule Page: 219 Line No.: 20 Column: c**

Steam Production

End Balance	\$406,331,152
Less: 108200 ARO Depr (Non-Rate Base)	0
Add: 254160 ARO COR Depr (Rate Base)	0
Ending Rate Base Reserve	\$406,331,152

**Schedule Page: 219 Line No.: 21 Column: c**

Nuclear Production

End Balance	\$255,336,783
Less: 108200 ARO Depr (Non-Rate Base)	69,619,454
Add: 254160 ARO COR Depr (Rate Base)	344,479,779
Ending Rate Base Reserve	\$530,197,107

**Schedule Page: 219 Line No.: 22 Column: c**

Hydraulic Production - Conventional

End Balance	\$26,206,858
Less: 108200 ARO Depr (Non-Rate Base)	0
Add: 254160 ARO COR Depr (Rate Base)	0
Ending Rate Base Reserve	\$26,206,858

**Schedule Page: 219 Line No.: 24 Column: c**

Other Production

End Balance	\$42,006,878
Less: 108200 ARO Depr (Non-Rate Base)	54,697
Add: 254160 ARO COR Depr (Rate Base)	114,673
Ending Rate Base Reserve	\$42,066,855

**Schedule Page: 219 Line No.: 26 Column: c**

Distribution

End Balance	\$321,753,605
Less: 108200 ARO Depr (Non-Rate Base)	0
Add: 254160 ARO COR Depr (Rate Base)	0
Ending Rate Base Reserve	\$321,753,605

**Schedule Page: 219 Line No.: 27 Column: c**

General

End Balance	\$16,919,950
Less: 180200 ARO Depr (Non-Rate Base)	0
Add: 254160 ARO COR Depr (Rate Base)	0
Ending Rate Base Reserve	\$16,919,950

**Schedule Page: 219 Line No.: 28 Column: c**

Total

End Balance	\$1,068,555,226
Less: 108200 ARO Depr (Non-Rate Base)	69,674,151
Add: 254160 ARO COR Depr (Rate Base)	344,594,452
Ending Rate Base Reserve	\$1,343,475,527

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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)					
<p>1. Report below investments in Accounts 123.1, investments in Subsidiary Companies.</p> <p>2. Provide a subheading for each company and List there under the information called for below. Sub - TOTAL by company and give a TOTAL in columns (e),(f),(g) and (h)</p> <p>(a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity and interest rate.</p> <p>(b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.</p> <p>3. Report separately the equity in undistributed subsidiary earnings since acquisition. The TOTAL in column (e) should equal the amount entered for Account 418.1.</p>					
Line No.	Description of Investment (a)	Date Acquired (b)	Date Of Maturity (c)	Amount of Investment at Beginning of Year (d)	
1	Wisconsin River Power Company	1948&2000			
2	50% Interest	12/31/01			
3	Common Equity			12,820,558	
4					
5					
6	Wisconsin Valley Improvement Company	06/05/33			
7	27.10% Interest	11/29/04			
8	Common Equity			483,112	
9					
10					
11	WPS Leasing, Inc.	09/22/94			
12	100% Interest				
13	Common Equity			-342,800	
14					
15					
16	ATC Management, Inc.	01/01/01			
17	19.89% Non-Voting Interest				
18	20.00% Voting Interest				
19	Common Equity			18,880	
20					
21					
22	WPS Investments, LLC	12/27/00		48,197,478	
23	36.36% Membership Interest				
24	Equity Interest in Company				
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42	Total Cost of Account 123.1 \$	50,070,745	TOTAL	61,177,228	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
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**INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)**

4. For any securities, notes, or accounts that were pledged designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.
5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if difference from cost) and the selling price thereof, not including interest adjustment includible in column (f).
8. Report on Line 42, column (a) the TOTAL cost of Account 123.1

Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
				1
				2
6,175,805	-6,180,413	12,815,950		3
				4
				5
				6
				7
1,295,981	-1,060,867	718,226		8
				9
				10
				11
				12
-38,931		-381,731		13
				14
				15
				16
				17
				18
	4,270	23,150		19
				20
				21
7,107,707	-4,716,298	50,588,887		22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
				35
				36
				37
				38
				39
				40
				41
14,540,562	-11,953,308	63,764,482		42

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report 2004/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 224 Line No.: 1 Column: b**

Wisconsin Public Service Corporation acquired a 33.12% interest in Wisconsin River Power Company as approved by the Public Service Commission of Wisconsin Docket 2-U-2485, dated January 26, 1948. Joint venture with Wisconsin Power and Light (a subsidiary of Alliant Energy). Wisconsin Public Service Corporation purchased Consolidated Water Power Company's 33.76% interest, effective December 31, 2000.

**Schedule Page: 224 Line No.: 2 Column: b**

Wisconsin Public Service Corporation sold an additional 16.88% interest in Wisconsin River Power Company to Alliant, effective December 31, 2001.

**Schedule Page: 224 Line No.: 3 Column: f**

Included in column (f) are:

Dividends from WRPC	\$(6,037,200)
Adjustments to Investment Acct for WRPC OCI	143,213
	\$(6,180,413)

The adjustments to WPSC's investment account for WRPC's OCI are not revenue, and are reported in column (f) for lack of another place to report them.

**Schedule Page: 224 Line No.: 6 Column: b**

Original stock acquired in Wisconsin Public Service Corporation's June 5, 1933 merger with Wisconsin Valley Electric. Public Service Commission of Wisconsin Docket SB-2292, dated January 30, 1933.

**Schedule Page: 224 Line No.: 7 Column: b**

Wisconsin Public Service Corporation acquired a 0.16% interest in Wisconsin Valley Improvement Company in November 2004 at par value. This was the result of Kimberly Clark surrendering their shares thereby causing a re-calculation of reservoir volumes.

**Schedule Page: 224 Line No.: 8 Column: f**

Included in column (f) are:

Dividends from WVIC	\$(1,063,377)
Capital Contribution	2,510
	\$(1,060,867)

The capital contribution is not revenue, and is reported in column (f) for lack of another place to report it.

**Schedule Page: 224 Line No.: 11 Column: b**

Affiliated Interest Agreement filed with the Public Service Commission of Wisconsin Docket 6690-EA-102, dated March 13, 1995.

**Schedule Page: 224 Line No.: 16 Column: b**

ATC Management is the corporate manager of the American Transmission Company LLC.

**Schedule Page: 224 Line No.: 19 Column: f**

ATC Management requires adjustment of its ownership balances based on changes in ownership of American Transmission Company LLC. The \$4,270 represents the purchase of additional shares in ATC Management. These purchases, although reported in column (f), are not revenue.

**Schedule Page: 224 Line No.: 22 Column: b**

Affiliated Interest Agreement Omnibus Application filed with the Public Service Commission of Wisconsin Docket 05-AE-102, dated October 3, 2000.

**Schedule Page: 224 Line No.: 22 Column: f**

WPS Investments holds our investment in the American Transmission Company LLC. Included in column (f) are dividends from ATC in the amount of \$(4,716,298).



Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of <u>2004/Q4</u>
<b>MATERIALS AND SUPPLIES</b>					
<p>1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.</p> <p>2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.</p>					
Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)	
1	Fuel Stock (Account 151)	14,516,091	14,850,076	Electric	
2	Fuel Stock Expenses Undistributed (Account 152)	351,413	371,032	Electric	
3	Residuals and Extracted Products (Account 153)				
4	Plant Materials and Operating Supplies (Account 154)				
5	Assigned to - Construction (Estimated)	4,888,597	5,026,844	Electric & Gas	
6	Assigned to - Operations and Maintenance				
7	Production Plant (Estimated)	14,753,236	14,830,818	Electric	
8	Transmission Plant (Estimated)				
9	Distribution Plant (Estimated)	5,792,344	7,434,253	Electric & Gas	
10	Assigned to - Other (provide details in footnote)	854,225	1,021,467	Electric & Gas	
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)	26,288,402	28,313,382		
12	Merchandise (Account 155)				
13	Other Materials and Supplies (Account 156)				
14	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)				
15	Stores Expense Undistributed (Account 163)	-80,585	1,747	Electric & Gas	
16					
17					
18					
19					
20	TOTAL Materials and Supplies (Per Balance Sheet)	41,075,321	43,536,237		

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report 2004/Q4
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**Schedule Page: 227 Line No.: 10 Column: c**

Inventory assigned to "Other" would include, but not be limited to, consumables used throughout the corporation such as paper products, chemicals, small tools, automotive supplies, inventoried office equipment, and miscellaneous computer supplies.

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Allowances (Accounts 158.1 and 158.2)					
<p>1. Report below the particulars (details) called for concerning allowances.</p> <p>2. Report all acquisitions of allowances at cost.</p> <p>3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.</p> <p>4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).</p> <p>5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.</p>					
Line No.	Allowances Inventory (Account 158.1) (a)	Current Year		2005	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	101,167.00		30,899.00	
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)				
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509	31,935.00			
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year	69,232.00		30,899.00	
30					
31	Sales:				
32	Net Sales Proceeds (Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year	451.00		451.00	
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales	451.00			
40	Balance-End of Year			451.00	
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)	451.00	123,112		
45	Gains	451.00	123,112		
46	Losses				

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
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Allowances (Accounts 158.1 and 158.2) (Continued)

6. Report on Lines 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transferrors of allowances acquire and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of an identify associated companies.
9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

2006		2007		Future Years		Totals		Line
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	No.
30,899.00		30,899.00		799,191.00		993,055.00		1
								2
								3
				30,953.00		30,953.00		4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
						31,935.00		18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
30,899.00		30,899.00		830,144.00		992,073.00		29
								30
								31
								32
								33
								34
								35
								36
451.00		451.00		26,127.00		27,931.00		37
								38
				451.00		902.00		39
451.00		451.00		25,676.00		27,029.00		40
								41
								42
								43
				451.00	57,655	902.00	180,767	44
				451.00	57,655	902.00	180,767	45
								46

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of <u>2004/Q4</u>
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**OTHER REGULATORY ASSETS (Account 182.3)**

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.  
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$50,000 which ever is less), may be grouped by classes.  
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets  (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	Uncollectible Reserve	4,355,703	1,136,130			5,491,833
2	Funding for Enrichment Facilities	2,447,828	51,986	518	657,086	1,842,728
3	Deferred Interest Contingency Tax		4,717,158	*	3,123,682	1,593,476
4	Minimum Pension Liability Adjustment	15,230,747		**	8,782,540	6,448,207
5	Environmental Cleanup - Gas Sites	39,577,213	32,001,059	131 & 735	241,175	71,337,097
6	Derivatives		573,568			573,568
7	KNPP HP Turbine Optimization	235,845		531	36,755	199,090
8	DSM Escrow - Electric	240,355	11,019,125	908	10,329,438	930,042
9	KNPP GAP	4,569,381	8,427	407	3,170,736	1,407,072
10	NOX Deferred Costs		32,475			32,475
11	Deferred ATC Costs	91,706		407	91,706	
12	NMC Incremental Costs	296,043		407	148,022	148,021
13	Security and Disaster Recovery Costs	1,702,037	4,043	407	558,950	1,147,130
14	MI Restructuring Costs	85,933	1,086	407	23,472	63,547
15	KNPP Steam Generator Deferral	13,251		407	13,251	
16	Automated Meter Reading	4,452,632	150,151	407	2,767,944	1,834,839
17	De Pere Energy Center	47,703,036		407	2,388,156	45,314,880
18	Weston 4 Deferral	2,402,900	4,139,815			6,542,715
19	KNPP Transition Costs	273,965	1,714,865			1,988,830
20	KNPP Spent Fuel Dispute		14,462			14,462
21	KNPP Fall 2004 Outage Deferral - Purchased Power		5,383,007			5,383,007
22	KNPP Fall 2004 Outage Deferral - Non Fuel O&M		1,792,572			1,792,572
23						
24						
25	* 143, 232, 241, 254, 409.1, 409.2, 419					
26	** 186, 219, 253					
27						
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43						
44	TOTAL	123,678,575	62,739,929		32,332,913	154,085,591

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report 2004/Q4
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**Schedule Page: 232 Line No.: 2 Column: a**

FERC Docket R93-18-000 allowed amortization over a 15 year period beginning January 1, 1993.

**Schedule Page: 232 Line No.: 5 Column: d**

Credits include \$32,176 of insurance recoveries and the write-off of \$209,000 of unrecoverable 2005 monitoring costs.

**Schedule Page: 232 Line No.: 7 Column: a**

The KNPP HP Turbine Optimization Project is being amortized using the straight line method over the estimated life of the KNPP of 2010.

**Schedule Page: 232 Line No.: 8 Column: a**

PSCW rate orders have allowed conservation costs to be deferred. PSCW Rate Order 6690-UR-115 allowed electric amortization of \$10,329,438 in 2004.

**Schedule Page: 232 Line No.: 9 Column: a**

PSCW Rate Order 6690-UR-114 allowed amortization over a 2 year period beginning March 21, 2003.

MPSC Rate Order U-13688 allowed amortization over a 3 year period beginning July 24, 2003.

FERC Rate Order ER03-606-000 allowed amortization over a 7 year period beginning May 11, 2003.

**Schedule Page: 232 Line No.: 10 Column: a**

In PSCW Rate Order 6690-UR-115, the estimated 12/31/2003 balance of \$461,988 is being amortized over 12 months in 2004.

**Schedule Page: 232 Line No.: 12 Column: a**

PSCW Rate Order 6690-UR-112 allowed amortization over a 5 year period beginning January 1, 2001.

**Schedule Page: 232 Line No.: 13 Column: a**

PSCW Rate Order 6690-UR-115 allowed amortization of 2002 vintage year costs over a 3 year period beginning January 1, 2004.

FERC Rate Order ER03-606-000 allowed amortization over a 3 year period beginning May 11, 2003.

**Schedule Page: 232 Line No.: 14 Column: a**

MPSC Rate Order U-13688 allowed amortization over a 3 year period beginning July 24, 2003.

**Schedule Page: 232 Line No.: 16 Column: a**

PSCW Rate Order 6690-UR-115 allowed amortization of 2002 vintage year costs over a 12 month period beginning January 1, 2004.

**Schedule Page: 232 Line No.: 17 Column: a**

FERC Rate Order ER03-606-000 allowed amortization over a 20 year period beginning May 11, 2003.

PSCW Rate Order 6690-UR-115 allowed amortization over a 20 year period beginning January 1, 2004.

MPSC Rate Order U-13688 allowed amortization over a 20 year period beginning July 24, 2003.

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4	
MISCELLANEOUS DEFERRED DEBITS (Account 186)						
1. Report below the particulars (details) called for concerning miscellaneous deferred debits. 2. For any deferred debit being amortized, show period of amortization in column (a) 3. Minor item (1% of the Balance at End of Year for Account 186 or amounts less than \$50,000, whichever is less) may be grouped by classes.						
Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Accruals to Subsidiaries	-71,146	1,005,921	Various	819,347	115,428
2	WFL Goodwill	36,400,146				36,400,146
3	Cr Line Syndication Set Up Fees	144,027	224,999	431	234,746	134,280
4	Intangible Asset - FAS 87	41,502,806	4,227,218	*	540,001	45,190,023
5	Def Rec Nonqual Decom Tax G/L	22,475,024	6,504,067	254	2,168,849	26,810,242
6	Board of Dir Def Stock Units	433,977	280,000	**	340,309	373,668
7	Executive Life Cash Value	21,105,737	1,773,214	131	2,238,186	20,640,765
8	Executive Life Loans	-20,113,956	2,096,436	131	1,833,896	-19,851,416
9	Lbr Ldg/Transp Capital Accrual	538,606	5,251,319	184,926	4,994,144	795,781
10	Weston 4 ATC Interconn Facility	500,000	2,427,821			2,927,821
11	Truck Stock	110,847	885,755	Various	823,759	172,843
12	Precertification	328,666	2,231,129	107, 558	2,559,795	
13	Leasehold Improv-Division Bldg	383,382		107	383,382	
14	Long-Term Notes Receivable	1,298,999	259,531	141	451,781	1,106,749
15	Opr Deposits-Edgewater&Columbia	4,673,563	6,635,924	232	6,451,565	4,857,922
16	KNPP Operating Deposit - NMC	1,400,000		131	1,400,000	
17	Pension Assets	67,849,917	284,119	***	68,134,036	
18	Long-Term Insurance Receivables		4,585,408			4,585,408
19						
20	* 182,219,253					
21	** 146, 930.2					
22	*** 182, 186, 219, 253, 926					
23						
24						
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45						
46						
47	Misc. Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	178,960,595				124,259,660



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report 2004/Q4
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**Schedule Page: 233 Line No.: 3 Column: a**

Amortization over a 12 month period.

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
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**ACCUMULATED DEFERRED INCOME TAXES (Account 190)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.  
2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Plant	38,166,953	40,294,784
3	Other Than Plant	37,746,389	44,532,673
4	Plant (FAS 109)	6,830,609	6,856,795
5	Other Than Plant (FAS 109)	296,631	215,729
6			
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	83,040,582	91,899,981
9	Gas		
10	Plant	4,196,003	4,341,709
11	Other Than Plant	6,646,835	6,170,099
12	Plant (FAS 109)	2,293,902	2,012,427
13	Other Than Plant (FAS 109)	51,150	33,834
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)	13,187,890	12,558,069
17	Other (Specify)-Nonutility	1,710,412	5,230,454
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	97,938,884	109,688,504

Notes

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CAPITAL STOCKS (Account 201 and 204)				
<p>1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e., year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.</p> <p>2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.</p>				
Line No.	Class and Series of Stock and Name of Stock Series  (a)	Number of shares Authorized by Charter  (b)	Par or Stated Value per share  (c)	Call Price at End of Year  (d)
1	Account 201 - Common Stock	32,000,000	4.00	
2				
3	Total Common Stock	32,000,000		
4				
5	Account 204 - Preferred Stock	1,000,000	100.00	
6	5.00% Series (Cumulative)			107.50
7	5.04% Series (Cumulative)			102.81
8	5.08% Series (Cumulative)			101.00
9	6.76% Series (Cumulative)			103.35
10	6.88% Series (Cumulative)			103.10
11				
12	Total Preferred Stock	1,000,000		
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Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2005		Year/Period of Report End of 2004/Q4	
CAPITAL STOCKS (Account 201 and 204) (Continued)							
<p>3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.</p> <p>4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or non-cumulative.</p> <p>5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.</p> <p>Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.</p>							
OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				Line No.	
Shares (e)	Amount (f)	AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS			
Shares (g)	Cost (h)	Shares (i)	Amount (j)				
23,896,962	95,587,848						1
							2
23,896,962	95,587,848						3
							4
							5
131,916	13,191,600						6
29,983	2,998,300						7
49,983	4,998,300						8
150,000	15,000,000						9
150,000	15,000,000						10
							11
511,882	51,188,200						12
							13
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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
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**OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)**

Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, Page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.

- (a) Donations Received from Stockholders (Account 208)-State amount and give brief explanation of the origin and purpose of each donation.  
 (b) Reduction in Par or Stated value of Capital Stock (Account 209): State amount and give brief explanation of the capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.  
 (c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210): Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.  
 (d) Miscellaneous Paid-in Capital (Account 211)-Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Account 210 - Gain on Reacquired Capital Stock	130,451
2		
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40	TOTAL	130,451

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
CAPITAL STOCK EXPENSE (Account 214)					
<p>1. Report the balance at end of the year of discount on capital stock for each class and series of capital stock.</p> <p>2. If any change occurred during the year in the balance in respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.</p>					
Line No.	Class and Series of Stock (a)				Balance at End of Year (b)
1	Common Stock				1,037,794
2					
3	Preferred Stock, 6.88% Series				202,641
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22	TOTAL				1,240,435

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
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**LONG-TERM DEBT (Account 221, 222, 223 and 224)**

1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other long-Term Debt.
2. In column (a), for new issues, give Commission authorization numbers and dates.
3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
5. For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.
6. In column (b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	Account 221 - Bonds		
2			
3	Series Due Dec 1, 2013 4.80% (Aug 22, 2003 PSCW Docket 6690-SB-126)	125,000,000	1,017,567
4			442,500 D
5	Series Due Feb 1, 2013 6.90%	22,000,000	134,982
6			
7	Series Due Dec 1, 2028 6.08%	50,000,000	526,087
8			
9	Series Due July 1, 2023 7.125%	50,000,000	560,000
10			858,000 D
11	Series Due Aug 1, 2011 6.125%	150,000,000	1,162,215
12			349,500 D
13	Series Due Dec 1, 2012 4.875% (May 2, 2002 PSCW Docket 6690-SB-125)	150,000,000	1,170,476
14			600,000 D
15	Subtotal	547,000,000	6,821,327
16			
17			
18	Account 223 - Advances from Associated Companies - WPSR	21,293,848	
19	Subtotal	21,293,848	
20			
21			
22	Account 224 - Other Long-Term Debt		
23			
24	Property Buffer - Weston Plant	47,000	
25	Property Buffer - JMinter	192,200	
26			
27	Subtotal	239,200	
28			
29			
30			
31			
32			
33	TOTAL	568,533,048	6,821,327



Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
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**LONG-TERM DEBT (Account 221, 222, 223 and 224) (Continued)**

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, give explanatory (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principle repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
						2
12/01/2003	12/01/2013	12/01/2003	12/01/2013	125,000,000	6,000,000	3
						4
02/01/1993	02/01/2013	02/01/1993	02/01/2013	22,000,000	1,518,000	5
						6
12/01/1998	12/01/2028	12/01/1998	12/01/2028	50,000,000	3,040,000	7
						8
07/01/1993	07/01/2023	07/01/1993	07/01/2023	100,000	184,894	9
						10
08/01/2001	08/01/2011	08/01/2001	08/01/2011	150,000,000	9,187,500	11
						12
12/01/2002	12/01/2012	12/01/2002	12/01/2012	150,000,000	7,312,500	13
						14
				497,100,000	27,242,894	15
						16
						17
				18,554,480		18
				18,554,480		19
						20
						21
						22
						23
4/18/1994	12/1/2006			7,000		24
12/1/1995	12/1/2005			19,220		25
						26
				26,220		27
						28
						29
						30
						31
						32
				515,680,700	27,242,894	33

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
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FOOTNOTE DATA			

**Schedule Page: 256 Line No.: 3 Column: b**

August 22, 2003 PSCW Docket 6690-SB-126

Authorized \$172 million authorized  
\$125 million issued in December 2003  
\$ 47 million potential future issues

The original authorization for \$47 million of potential future issues expired on 12/31/2004. On February 4, 2005, the PSCW extended the authorization for \$22 million of additional borrowing through December 31, 2005.

**Schedule Page: 256 Line No.: 9 Column: h**

During 2004, Wisconsin Public Service redeemed \$49,900,000 of the \$50,000,000 outstanding bonds, Series Due July 1, 2023, 7.125%. They were replaced with Series Due December 1, 2013, 4.80% bonds. The revenue neutral method of accounting was used as directed by the Public Service Commission of Wisconsin. Unamortized debt expense of \$332,498, unamortized debt discount of \$555,638, and the call premium of \$1,349,795 were booked to account 189.

**Schedule Page: 256 Line No.: 18 Column: b**

Long-Term Advance from WPSR (Holding Company):

(a) Principle advanced during the year	\$21,293,848
(b) Interest added to principle amount	\$ 0
(c) Principle repaid during the year	\$ 0

Account 223 Beginning Balance	\$ 0
Principle advanced during 2004	21,293,848
Less: ST portion reclassified to acct 234	(2,739,368)
Acct 223 Ending Balance	\$18,554,480

**Schedule Page: 256 Line No.: 24 Column: h**

Property Buffer - Weston Plant	
Beginning Balance 01/01/2004	\$11,000
Principal Payments During 2004	(4,000)
Ending Balance 12/31/2004	\$ 7,000

**Schedule Page: 256 Line No.: 25 Column: h**

Property Buffer - JMinter	
Beginning Balance 01/01/2004	\$ 38,440
Principal Payments During 2004	(19,220)
Ending Balance 12/31/2004	\$ 19,220

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
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**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES**

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.
2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group member, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.
3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete Line 27 and provide the substitute Page in the context of a footnote.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	107,887,067
2		
3		
4	Taxable Income Not Reported on Books	
5		
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	Federal and State Income Tax Expense	51,292,422
11		
12		
13		
14	Income Recorded on Books Not Included in Return	
15		
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20	Schedule M (Reduction of Taxable Income)	-41,434,256
21		
22		
23		
24		
25		
26		
27	Federal Tax Net Income	117,745,233
28	Show Computation of Tax:	
29	Statutory Federal Income Tax (35%)	41,210,832
30		
31		
32		
33	Current Adjustments	-2,186,307
34	Section 45 (Wind) Credits	-329,944
35	Plant Normalization	19,293,469
36	Other Normalization	-17,337,228
37		
38		
39		
40	Investment Tax Credit	-1,375,521
41		
42	Tax Per Books	39,275,301
43		
44	Instruction #2-See Footnote	

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
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FOOTNOTE DATA			

**Schedule Page: 261 Line No.: 20 Column: a**

**Benefits**

Benefits Accrued	\$10,246,196
Benefits Accrued (PPD)	215,020
Deferred Compensation	6,971,076
ESOP Dividends	(4,731,835)
Incentives Accrued	(790,198)

**Dividend Deduction/Exclusion**

Dividend Exclusion (>20%)	(5,680,462)
Dividend Exclusion (Pr Util Stk)	(263,832)

**Equity Investments**

C-Corp Equity & Investments	(371,209)
WPSL	38,930

**Other**

Basis Adjustment (NPL)	0
Book Corrections	45,921
Contingent Liabilities	(75,000)
Contributions	(6,208,127)
Decom Trust (NQ-Div)	(1,721,310)
Decom Trust (QL-Dep)	2,363,293
Decom Trust (QL-Earn)	(2,363,293)
Deferred Income & Deductions	(1,373,726)
Income & Deductions	(116,684)
Interest	(1,073,014)
Key Executive Life Insurance	(2,057,154)
Lobbying	354,535
Meals & Entertainment	425,000
Penalties	51,056

**Plant-ATC**

Intangibles (NPL)	(436,909)
Partnerships & Equity Invest	(9,020,934)
State Tax Liability	(180,801)

**Plant-Customer Advances**

Customer Advances	2,474,798
-------------------	-----------

**Plant-Intangibles**

AFUDC Debt (CWIP-Cls)	375,620
AFUDC Debt (CWIP-Inc)	(705,999)
AFUDC Debt (Plant)	(375,620)
AFUDC Equity (CWIP-Cls)	1,075,116
AFUDC Equity (CWIP-Inc)	(1,954,409)
AFUDC Equity (Plant)	(1,075,116)
Basis Adjustment (CWIP)	8,063,807
Basis Adjustment (Plant)	8,794,873
Intangibles (NPL)	2,782,388

**Plant-Other**

Depreciation	(55,861,794)
Depreciation (Adj-Tax Sys)	37,938,438
Depreciation (NQ Earn/Cntr)	2,381,218
Removal (CWIP)	(6,129)
Removal (Plant)	(1,682,400)

**Regulatory Deferrals**

Environment Cleanup	(1,287,627)
Regulatory Assets (CUR)	(4,296,337)
Regulatory Assets (NC)	(6,229,769)
Regulatory Liabilities (NC)	(5,147,809)

State Tax Liability	(10,944,044)
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<b>TOTAL M-1 ADJUSTMENTS</b>	<b>\$ (41,434,256)</b>
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report 2004/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 261 Line No.: 44 Column: a**

Each corporation in the consolidation is taxed as a standalone corporation when allocating the federal income tax liability (per WPS Resources Corporation and Consolidated Subsidiaries Tax Allocation Agreement under IRC 1.1561-3(a)). Consequently, intercompany sales and expenses are not eliminated when calculating individual federal taxable incomes and tax liabilities.

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
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**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR**

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	Federal TOTIT					
2	Highway Use Tax	-2,655		5,206	-5,228	
3	FICA	710,516		9,898,093	-9,763,244	171,239
4	FUTA	3,478		136,506	-137,172	
5	Superfund					
6	SUBTOTAL	711,339		10,039,805	-9,905,644	171,239
7	Federal Corporate Income					
8	2003		-5,821,562	-2,998,601	4,658,299	14,522,280
9	2004			41,693,180	22,607,000	-26,490,778
10	SUBTOTAL		-5,821,562	38,694,579	27,265,299	-11,968,498
11	State of Wisconsin TOTIT					
12	Unauthorized Insurance Tax	85,000		133,257	-11,490	-101,619
13	Gross Receipts Tax		-26,602,603	25,986,945	-26,984,341	
14	Unemployment	2,797		151,303	-150,513	
15	Remainder Assessment		-566,718	1,265,906	-1,351,892	
16	Recycling Fee & Other			9,811	-9,811	
17	SUBTOTAL	87,797	-27,169,321	27,547,222	-28,508,047	-101,619
18	State Corporate Income Tax					
19	2003		-819,281	207,948	387,747	834,786
20	2004			11,421,045	12,116,812	-54,076
21	SUBTOTAL		-819,281	11,628,993	12,504,559	780,710
22	Local Wisconsin TOTIT					
23	Real Estate & Personal	31,736		9,873	-1,039	
24	SUBTOTAL	31,736		9,873	-1,039	
25	State of Michigan TOTIT					
26	Unemployment	1,926		2	496	
27	Public Utility Assessment	25,848		63,756	-41,881	
28	Single Business Tax	5,467		396,225	-331,838	-198
29	SUBTOTAL	33,241		459,983	-373,223	-198
30	Local Michigan TOTIT					
31	Real Estate & Personal	800,000		339,788	-403,778	
32	SUBTOTAL	800,000		339,788	-403,778	
33	Other States TOTIT					
34	Carline Tax	35,000			2,000	
35	Use Tax			97,568	-97,568	
36	SUBTOTAL	35,000		97,568	-95,568	
37						
38						
39						
40						
41	TOTAL	1,699,113	-33,810,164	88,817,811	482,559	-11,118,366

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4			
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)						
<p>5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).</p> <p>6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.</p> <p>7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.</p> <p>8. Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.</p> <p>9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.</p>						
BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED			Line No.	
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)		Other (l)
						1
-2,677		3,953			1,253	2
1,016,605		8,099,679			1,798,414	3
2,812		118,749			17,757	4
						5
1,016,740		8,222,381			1,817,424	6
						7
						8
	-6,360,780	34,211,417			4,483,162	9
	-6,360,780	34,211,417			4,483,162	10
						11
105,148		101,916			31,341	12
	-27,600,000	22,432,167			3,554,778	13
3,588		127,138			24,165	14
	-652,704	968,363			297,543	15
		7,505			2,306	16
108,736	-28,252,704	23,637,089			3,910,133	17
						18
	-164,294					19
	-749,843	8,761,900			2,867,093	20
	-914,137	8,761,900			2,867,093	21
						22
273,964		9,873				23
273,964		9,873				24
						25
2,424		2				26
47,723		48,765			14,991	27
69,656		303,191			93,034	28
119,803		351,958			108,025	29
						30
736,010		261,031			78,757	31
736,010		261,031			78,757	32
						33
37,000						34
		73,508			24,060	35
37,000		73,508			24,060	36
						37
						38
						39
						40
2,292,253	-35,527,621	75,529,157			13,288,654	41

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report 2004/Q4
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FOOTNOTE DATA			

**Schedule Page: 262 Line No.: 2 Column: l**

Includes charges to Account 236 not completed through Account 408. Apportioned between electric and gas utilities due to vehicle usage between utilities. Apportioned based on payroll.

**Schedule Page: 262 Line No.: 3 Column: f**

Adjustment reflects the net effect of the reversal of a prior year accrual netted against a current year accrual for employee incentive plan payments.

**Schedule Page: 262 Line No.: 3 Column: l**

FICA is net of taxes allocated to joint owners and non-utility operations and includes charges to Account 236 not completed through Account 408. Apportioned based on payroll.

**Schedule Page: 262 Line No.: 4 Column: l**

FUTA is net of taxes allocated to joint owners and non-utility operations and includes charges to Account 236 not completed through Account 408. Apportioned based on payroll.

**Schedule Page: 262 Line No.: 10 Column: f**

These adjustments include special fuel credits, income tax accruals/payments from affiliated companies, refunds and amortization of refunds from the IRS, and the tax effect of equity transactions.

Account 182/254 Deferred Tax & Interest	\$ (531,592)
Account 207 Tax Effect-Deferred Compensation Stock Plan	57,375
Account 207 Tax Effect-Stock Options	165,470
Account 143/182 Taxes - Audits	(2,698,750)
Account 146-147 Intercompany Income Tax	14,972,649
Account 456 Miscellaneous Revenue	3,346
TOTAL	\$11,968,498

**Schedule Page: 262 Line No.: 10 Column: l**

Account 409.1 Gas	\$2,694,099
Account 409.2 Non-Operating	1,789,063
TOTAL	\$4,483,162

**Schedule Page: 262 Line No.: 12 Column: f**

Adjustment represents allocation of cost paid at the holding company level.

**Schedule Page: 262 Line No.: 12 Column: l**

Includes charges to Account 236 not completed through Account 408. Apportioned between electric and gas utilities due to the inability to segregate, in most cases, various insurance policies as representing insurance coverage for a specific utility. Apportioned based on payroll.

**Schedule Page: 262 Line No.: 13 Column: l**

Apportioned based on revenues.

**Schedule Page: 262 Line No.: 14 Column: l**

WI SUTA is net of taxes allocated to joint owners and non-utility operations. Includes charges to Account 236 not completed through Account 408. Apportioned based on payroll.

**Schedule Page: 262 Line No.: 15 Column: l**

Apportioned between electric and gas utilities due to billing covering both utilities on an aggregated basis. Apportioned based on revenues.

**Schedule Page: 262 Line No.: 16 Column: l**

Includes charges to Account 236 not completed through Account 408. Apportioned based on payroll.

**Schedule Page: 262 Line No.: 21 Column: f**

These adjustments include refunds and amortization of refunds from the state taxing authorities and the tax effect of equity transactions.

Account 207 Tax Effect-Deferred Compensation Stock Plan	\$ 14,061
Account 207 Tax Effect-Stock Options	38,360
Account 182/254 Deferred Tax & Interest	(241,391)
Account 182/232 Taxes - Audits/Adjustments	(591,742)
Other	2



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report 2004/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

TOTAL

\$ (780,710)

**Schedule Page: 262 Line No.: 21 Column: I**

Account 409.1 Gas \$1,336,012  
Account 409.2 Non-Operating 1,531,081  
TOTAL \$2,867,093

**Schedule Page: 262 Line No.: 23 Column: I**

Non-utility (non-operating) WI real and personal property taxes. Includes charges to Account 236 not completed through Account 408.

**Schedule Page: 262 Line No.: 26 Column: I**

MI SUTA is net of taxes allocated to joint owners and non-utility operations. Includes charges to Account 236 not completed through Account 408. Apportioned based on payroll.

**Schedule Page: 262 Line No.: 27 Column: I**

Includes charges to Account 236 not completed through Account 408. Apportioned between electric and gas utilities due to billing covering both utilities on an aggregated basis. Apportioned based on payroll.

**Schedule Page: 262 Line No.: 28 Column: f**

Adjustment represents a refund amount received on a prior payment.

**Schedule Page: 262 Line No.: 28 Column: I**

Includes charges to Account 236 not completed through Account 408. Apportioned between electric and gas utilities due to reporting on an aggregated basis. Apportioned based on plant.

**Schedule Page: 262 Line No.: 31 Column: I**

MI real and personal property taxes. Includes charges to Account 236 not completed through Account 408. Apportioned based on plant.

**Schedule Page: 262 Line No.: 34 Column: I**

Includes charges to Account 236 not completed through Account 408.

**Schedule Page: 262 Line No.: 35 Column: I**

Includes charges to Account 236 not completed through Account 408. Apportioned based on payroll.

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2005		Year/Period of Report End of 2004/Q4	
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)							
Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.							
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%						
3	4%	282,513			411.4	64,516	162,835
4	7%						
5	10%	14,207,367			411.4	1,149,973	-118,862
6	11%	268,283			411.4	8,669	1,087
7							
8	TOTAL	14,758,163				1,223,158	45,060
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11	Electric from Above	14,758,163				1,223,158	45,060
12	Electric Subtotal	14,758,163				1,223,158	45,060
13							
14							
15							
16	4%	183,997			411.4	18,841	21
17	7%	24,798			411.4	1,447	5
18	10%	1,501,299			411.4	121,663	-45,730
19	Gas Subtotal	1,710,094				141,951	-45,704
20							
21							
22	10%	59,795			411.4	10,412	644
23	Common Subtotal	59,795				10,412	644
24							
25	Total	16,528,052				1,375,521	
26							
27							
28							
29							
30							
31							
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Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (continued)					
Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION	Line No.		
			1		
			2		
380,832	44.9 years		3		
			4		
12,938,532	38.3 years		5		
260,701	52.6 years		6		
			7		
13,580,065			8		
			9		
			10		
13,580,065			11		
13,580,065			12		
			13		
			14		
			15		
165,177	42.1 years		16		
23,356	48.2 years		17		
1,333,906	37.9 years		18		
1,522,439			19		
			20		
			21		
50,027	20.7 years		22		
50,027			23		
			24		
15,152,531			25		
			26		
			27		
			28		
			29		
			30		
			31		
			32		
			33		
			34		
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			48		

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report 2004/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 266 Line No.: 3 Column: g**

During 2004 accumulated deferred investment tax credits were converted to a new software package. During conversion we adjusted for historic differences and reallocated amounts more accurately between classifications and products.

**Schedule Page: 266 Line No.: 5 Column: g**

During 2004 accumulated deferred investment tax credits were converted to a new software package. During conversion we adjusted for historic differences and reallocated amounts more accurately between classifications and products.

**Schedule Page: 266 Line No.: 6 Column: g**

During 2004 accumulated deferred investment tax credits were converted to a new software package. During conversion we adjusted for historic differences and reallocated amounts more accurately between classifications and products.

**Schedule Page: 266 Line No.: 16 Column: g**

During 2004 accumulated deferred investment tax credits were converted to a new software package. During conversion we adjusted for historic differences and reallocated amounts more accurately between classifications and products.

**Schedule Page: 266 Line No.: 17 Column: g**

During 2004 accumulated deferred investment tax credits were converted to a new software package. During conversion we adjusted for historic differences and reallocated amounts more accurately between classifications and products.

**Schedule Page: 266 Line No.: 18 Column: g**

During 2004 accumulated deferred investment tax credits were converted to a new software package. During conversion we adjusted for historic differences and reallocated amounts more accurately between classifications and products.

**Schedule Page: 266 Line No.: 22 Column: g**

During 2004 accumulated deferred investment tax credits were converted to a new software package. During conversion we adjusted for historic differences and reallocated amounts more accurately between classifications and products.

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4	
OTHER DEFERRED CREDITS (Account 253)						
1. Report below the particulars (details) called for concerning other deferred credits.						
2. For any deferred credit being amortized, show the period of amortization.						
3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$10,000, whichever is greater) may be grouped by classes.						
Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Other Deferred Credits-Misc.	376,952	232	153,500		223,452
2	Outstanding Checks Cancelled	13,810	232,904	8,027	3,640	9,423
3	WP&L Deposit-KNP Generation	3,785,898	143	6,936,022	7,404,806	4,254,682
4	Transformer Installation	997,260	(1)	3,706,707	3,569,911	860,464
5	Suppl Empl Retirement Plan-SERP	8,582,117	(2)	417,816	1,581,021	9,745,322
6	Executive Def Comp-Death Benefit	161,856	232,241	14,715		147,141
7	Pension Restoration	12,517,665	232,241	1,030,760	2,544,420	14,031,325
8	Direct Load Control Switch Install	36,629	588	14,655		21,974
9	Meter Installation	1,658,688	(3)	1,966,040	2,513,460	2,206,108
10	Post Retirement Health Care	48,688,434	242,926	19,472,952	18,234,262	47,449,744
11	Survivor Widow Benefit	23,011	232,241	8,505	3,693	18,199
12	Post Employment Benefits FASB 112	2,057,947	242,926	2,738,123	2,877,349	2,197,173
13	Post Retirement Life Insurance	1,241,399	242,926	643,752	643,752	1,241,399
14	Accrued Pension Liability	64,858,896	(4)	61,233,692	16,774,526	20,399,730
15	Environmental Cleanup-Gas Sites	36,228,100	Various	1,471,376	31,943,632	66,700,356
16	Deferred Compensation Plan	15,710,929	(5)	1,731,118	2,648,833	16,628,644
17	Deferred Comp 2001 Variable Plan	86,254	(6)	3,248,536	3,219,148	56,866
18	Deferred Comp Variable Stock	1,033,927	(7)	516,551	972,091	1,489,467
19	Deferred Comp Mutual Fund Option	1,916,098	(8)	828,557	1,796,483	2,884,024
20	Glenmore Service Agreement	55,000	554	55,000		
21	MI Uncollect Allowance Recovery Fd				459	459
22						
23	(1) 107,108,583,584					
24	(2) 182,186,219,232,241					
25	(3) 107,108,586,878					
26	(4) 182,186,219,232					
27	(5) 232,241,253,431					
28	(6) 207,232,241,253					
29	(7) 184,207,253,431,926					
30	(8) 184,232,241,253,431,926					
31						
32						
33						
34						
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45						
46						
47	TOTAL	200,030,870		106,196,404	96,731,486	190,565,952

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report 2004/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 269 Line No.: 20 Column: a**

Amortized over a 3 year period from 2002 through 2004.

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Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)					
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization					
2. For other (Specify), include deferrals relating to other income and deductions.					
Line No.	Account  (a)	Balance at Beginning of Year  (b)	CHANGES DURING YEAR		
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	
1	Account 282				
2	Electric	165,038,868	20,291,043	6,404,101	
3	Gas	32,001,477	9,703,825	1,837,224	
4	Nonutility	7,716,502			
5	TOTAL (Enter Total of lines 2 thru 4)	204,756,847	29,994,868	8,241,325	
6					
7					
8					
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	204,756,847	29,994,868	8,241,325	
10	Classification of TOTAL				
11	Federal Income Tax	179,143,352	28,177,359	7,700,674	
12	State Income Tax	25,613,495	1,817,509	540,651	
13	Local Income Tax				

NOTES



Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2005		Year/Period of Report End of 2004/Q4	
ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)							
3. Use footnotes as required.							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
		190/254/282	3,050,236	190/254	1,339,666	177,215,240	2
		190/254/282	1,077,953	190/254	1,138,879	39,929,004	3
6,463,234	2,715,214			190/283	588,213	12,052,735	4
6,463,234	2,715,214		4,128,189		3,066,758	229,196,979	5
							6
							7
							8
6,463,234	2,715,214		4,128,189		3,066,758	229,196,979	9
							10
5,989,410	1,982,515				2,295,605	205,922,537	11
473,824	732,699		4,128,189		771,153	23,274,442	12
							13

NOTES (Continued)

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)					
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.					
2. For other (Specify), include deferrals relating to other income and deductions.					
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR		
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	
1	Account 283				
2	Electric				
3	Plant	50,942	17,025		
4	Other Than Plant	16,814,664	16,867,518	30,377,039	
5	Other Than Plant (FAS 109)	1,449,891			
6					
7					
8					
9	TOTAL Electric (Total of lines 3 thru 8)	18,315,497	16,884,543	30,377,039	
10	Gas				
11	Plant				
12	Other Than Plant	7,273,223	6,228,623	9,431,593	
13	Other Than Plant (FAS 109)	216,356			
14					
15					
16					
17	TOTAL Gas (Total of lines 11 thru 16)	7,489,579	6,228,623	9,431,593	
18	Nonutility	2,202,300			
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	28,007,376	23,113,166	39,808,632	
20	Classification of TOTAL				
21	Federal Income Tax	24,442,657	20,280,677	36,707,777	
22	State Income Tax	3,564,719	2,832,489	3,100,855	
23	Local Income Tax				
NOTES					

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
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**ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)**

3. Provide in the space below explanations for Page 276 and 277. Include amounts relating to insignificant items listed under Other.  
4. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
		190/282	35,728			32,239	3
		190	38,828			3,266,315	4
				254/190	409,292	1,859,183	5
							6
							7
							8
			74,556		409,292	5,157,737	9
							10
							11
				190	128,468	4,198,721	12
				254/190	132,171	348,527	13
							14
							15
							16
					260,639	4,547,248	17
148,984		190/283	111,345			2,239,939	18
148,984			185,901		669,931	11,944,924	19
							20
129,922			160,540		500,558	8,485,497	21
19,062			25,361		169,373	3,459,427	22
							23

NOTES (Continued)

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4	
OTHER REGULATORY LIABILITIES (Account 254)						
1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.						
2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$50,000 which ever is less), may be grouped by classes.						
3. For Regulatory Liabilities being amortized, show period of amortization.						
Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	Unrealized G/L Def Tax-Decomm Trust	22,475,024	186	2,168,849	6,504,067	26,810,242
2	DSM Escrow - Gas	5,279,589	Various	6,588,819	2,376,933	1,067,703
3	Derivatives	8,353,639			2,678,713	11,032,352
4	Asset Retirement Obligation - Rate Base	332,366,319			12,228,133	344,594,452
5	Asset Retire Obligation - Non Rate Base	( 265,393,360)	230 & 108	32,590,838		-297,984,198
6	SO2 Allowances Deferred Gain	5,068,266	411.8 & 232	1,795,928	180,766	3,453,104
7	Deferred Taxes	4,864,138			1,712,826	6,576,964
8	NOX Deferred Costs	429,513	407	429,513		
9	KNPP Steam Generator Deferral				36,053	36,053
10	ATC Escrow	3,362,221	407	2,700,673	943,032	1,604,580
11	KNPP Vendor Credits				13,118	13,118
12	Deferred Interest Contingency Tax	720,291	*	720,291		
13	NOX Allowances Deferred Gain				237,607	237,607
14						
15						
16						
17	* 182, 409.1, 409.2, 419					
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	117,525,640		46,994,911	26,911,248	97,441,977

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report 2004/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 278 Line No.: 2 Column: a**

PSCW rate orders have allowed conservation costs to be deferred. PSCW Rate Order 6690-UR-115 allowed gas amortization of \$2,376,933 in 2004.

**Schedule Page: 278 Line No.: 6 Column: a**

Gains from the sale of SO2 emission allowances have been deferred. PSCW Rate Order 6690-UR-114 allowed amortization over two years in 2003 and 2004. Michigan follows the same treatment as Wisconsin. The total amortization for Wisconsin and Michigan in 2004 is \$1,586,076.

FERC Rate Order ER03-606-000 allowed amortization of \$174,000 from January through May of 2004.

**Schedule Page: 278 Line No.: 8 Column: a**

In PSCW rate order 6690-UR-115, the estimated 12/31/2003 balance of \$461,988 was amortized over 12 months in 2004.

**Schedule Page: 278 Line No.: 10 Column: a**

In PSCW rate order 6690-UR-115, network transmission costs continue to be deferred on the difference between actual cost and amounts allowed in the rate order. In 2004, a 12 month refund of \$943,037 was performed.

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
ELECTRIC OPERATING REVENUES (Account 400)					
<p>1. The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.</p> <p>2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.</p> <p>3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The -average number of customers means the average of twelve figures at the close of each month.</p> <p>4. If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.</p>					
Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)		
1	Sales of Electricity				
2	(440) Residential Sales	285,857,727	261,642,183		
3	(442) Commercial and Industrial Sales				
4	Small (or Comm.) (See Instr. 4)	227,772,004	205,937,272		
5	Large (or Ind.) (See Instr. 4)	174,713,360	155,477,479		
6	(444) Public Street and Highway Lighting	7,219,487	6,408,764		
7	(445) Other Sales to Public Authorities				
8	(446) Sales to Railroads and Railways				
9	(448) Interdepartmental Sales	343,020	289,187		
10	TOTAL Sales to Ultimate Consumers	695,905,598	629,754,885		
11	(447) Sales for Resale	98,451,581	93,616,500		
12	TOTAL Sales of Electricity	794,357,179	723,371,385		
13	(Less) (449.1) Provision for Rate Refunds				
14	TOTAL Revenues Net of Prov. for Refunds	794,357,179	723,371,385		
15	Other Operating Revenues				
16	(450) Forfeited Discounts	1,305,241	1,177,698		
17	(451) Miscellaneous Service Revenues	248,855	161,642		
18	(453) Sales of Water and Water Power				
19	(454) Rent from Electric Property	1,818,528	1,510,907		
20	(455) Interdepartmental Rents				
21	(456) Other Electric Revenues	3,385,806	-1,331,742		
22					
23					
24					
25					
26	TOTAL Other Operating Revenues	6,758,430	1,518,505		
27	TOTAL Electric Operating Revenues	801,115,609	724,889,890		

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4	
<b>ELECTRIC OPERATING REVENUES (Account 400)</b>				
<p>5. Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)</p> <p>6. See pages 108-109, Important Changes During Period, for important new territory added and important rate increase or decreases.</p> <p>7. For Lines 2,4,5, and 6, see Page 304 for amounts relating to unbilled revenue by accounts.</p> <p>8. Include unmetered sales. Provide details of such Sales in a footnote.</p>				
<b>MEGAWATT HOURS SOLD</b>		<b>AVG. NO. CUSTOMERS PER MONTH</b>		<b>Line</b>
Year to Date Quarterly/Annual (d)	Amount Previous year (no Quarterly) (e)	Current Year (no Quarterly) (f)	Previous Year (no Quarterly) (g)	No.
				1
2,999,574	3,037,286	371,404	365,363	2
				3
3,521,008	3,496,417	44,739	44,197	4
4,225,900	4,135,090	260	243	5
32,406	32,279	822	825	6
				7
				8
3,982	3,718	1	1	9
10,782,870	10,704,790	417,226	410,629	10
2,710,519	2,706,577	80	74	11
13,493,389	13,411,367	417,306	410,703	12
				13
13,493,389	13,411,367	417,306	410,703	14
<p>Line 12, column (b) includes \$ 4,424,827 of unbilled revenues.</p> <p>Line 12, column (d) includes 36,333 MWH relating to unbilled revenues</p>				

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report 2004/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 300 Line No.: 2 Column: f**

Excludes 772 duplicate customers.

**Schedule Page: 300 Line No.: 2 Column: g**

Excludes 1,241 duplicate customers.

**Schedule Page: 300 Line No.: 4 Column: f**

Excludes 17 duplicate customers.

**Schedule Page: 300 Line No.: 4 Column: g**

Excludes 35 duplicate customers.

**Schedule Page: 300 Line No.: 6 Column: b**

Unmetered sales of outdoor overhead and ornamental lighting service for MWH sales is based on the size of units times number of burning hours in a year. Revenues are derived on a charge per fixture by class of service. For a detailed rate schedule, see Page 304.1.

**Schedule Page: 300 Line No.: 6 Column: c**

Unmetered sales of outdoor overhead and ornamental lighting service for MWH sales is based on the size of units times number of burning hours in a year. Revenues are derived on a charge per fixture by class of service.

**Schedule Page: 300 Line No.: 6 Column: d**

Unmetered sales of outdoor overhead and ornamental lighting service for MWH sales is based on the size of units times number of burning hours in a year. Revenues are derived on a charge per fixture by class of service. For a detailed rate schedule, see Page 304.1.

**Schedule Page: 300 Line No.: 6 Column: e**

Unmetered sales of outdoor overhead and ornamental lighting service for MWH sales is based on the size of units times number of burning hours in a year. Revenues are derived on a charge per fixture by class of service.



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Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4	
SALES OF ELECTRICITY BY RATE SCHEDULES						
<p>1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.</p> <p>2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.</p> <p>3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.</p> <p>4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).</p> <p>5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.</p> <p>6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.</p>						
Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Residential					
2	Rg-1	1,711,324	162,868,932	254,919	6,713	0.0952
3	Rg-1T	9,225	1,801,006	4,461	2,068	0.1952
4	Rg-2	988,028	95,211,531	97,727	10,110	0.0964
5	Rg-2T	11,280	2,278,845	5,560	2,029	0.2020
6	Rg1TM	63	10,194	49	1,286	0.1618
7	Rg2TM	84	14,370	57	1,474	0.1711
8	Rc-S1	183	9,964	18	10,167	0.0544
9	Cg-1	18,815	920,098	35	537,571	0.0489
10	Cg-1T	1,401	61,974	4	350,250	0.0442
11	Cg-2	12,042	690,291	44	273,682	0.0573
12	Cg-2M	386	27,434	2	193,000	0.0711
13	Cg-2T	5,769	286,246	30	192,300	0.0496
14	Fg-1	235,327	20,467,744	8,401	28,012	0.0870
15	Fg-1T	425	80,229	97	4,381	0.1888
16	Gw-1	1,841	145,021			0.0788
17	Gy-1	161	43,762			0.2718
18	Gy-3	3,220	874,412			0.2716
19	NAT-F		566			
20	NAT-R		64,936			
21	NATFM		24			
22	NATRM		148			
23	Total Residential	2,999,574	285,857,727	371,404	8,076	0.0953
24						
25	Commercial & Industrial - Small					
26	Ats-1		27,878	6		
27	Mp-1	2,232	120,293	5	446,400	0.0539
28	Cg-1	2,622,328	168,131,653	31,588	83,017	0.0641
29	Cg-1T	468,706	26,679,425	2,364	198,268	0.0569
30	Cg-1M	9,446	661,927	26	363,308	0.0701
31	Cg-2	352,332	26,162,880	10,059	35,027	0.0743
32	Cg-2T	52,468	3,253,408	650	80,720	0.0620
33	Cg-2M	1,257	96,111	3	419,000	0.0765
34	CG1TM	14	3,302	19	737	0.2359
35	CG2TM	5	1,119	5	1,000	0.2238
36	Pg-2		672	7		
37	Cg-S1	84	4,235	5	16,800	0.0504
38	RG2TM					
39	Gw-1	24	2,286			0.0953
40	Gy-1	3,503	856,895			0.2446
41	TOTAL Billed	10,746,537	691,480,771	417,226	25,757	0.0643
42	Total Unbilled Rev.(See Instr. 6)	36,333	4,424,827	0	0	0.1218
43	TOTAL	10,782,870	695,905,598	417,226	25,844	0.0645

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
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**SALES OF ELECTRICITY BY RATE SCHEDULES**

- Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Gy-3	8,594	1,762,057			0.2050
2	Gy-4	15	5,078			0.3385
3	Cogen			2		
4	NAT-C		2,785			
5	Total Small Com'l & Industrial	3,521,008	227,772,004	44,739	78,701	0.0647
6						
7	Commercial & Industrial - Large					
8	Ats -1		23,146	5		
9	Cp-1	4,057,700	168,305,964	243	16,698,354	0.0415
10	Cp -2	3,759	474,341	2	1,879,500	0.1262
11	CPI2M	161,098	5,573,807	2	80,549,000	0.0346
12	Gy-1	297	63,015			0.2122
13	Gy-3	608	118,700			0.1952
14	GD-1	2,438	128,907	2	1,219,000	0.0529
15	CG1TM					
16	Pg-2		480	5		
17	Cogen			1		
18	NAT-C		25,000			
19	Total Large Commercial & Industri	4,225,900	174,713,360	260	16,253,462	0.0413
20						
21	Public Street & Highway					
22	Gy-1	7	1,686			0.2409
23	Gy-3	260	47,460			0.1825
24	Gy-4	46	17,209			0.3741
25	Ms-1	28,243	6,720,915	750	37,657	0.2380
26	Ms-3	3,543	417,589	67	52,881	0.1179
27	Ms-31	307	14,628	5	61,400	0.0476
28	Total Public Street & Highway	32,406	7,219,487	822	39,423	0.2228
29						
30	Interdepartmental Sales	3,982	343,020	1	3,982,000	0.0861
31	Total Interdepartmental Sales	3,982	343,020	1	3,982,000	0.0861
32						
33	Unbilled Revenues (by Revenue acc					
34	subheading) included in totals ab					
35						
36	Residential \$2,391,639					
37	Small C&I 1,774,452					
38	Large C&I 258,736					
39	Total \$4,424,827					
40						
41	TOTAL Billed	10,746,537	691,480,771	417,226	25,757	0.0643
42	Total Unbilled Rev.(See Instr. 6)	36,333	4,424,827	0	0	0.1218
43	TOTAL	10,782,870	695,905,598	417,226	25,844	0.0645

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report 2004/Q4
FOOTNOTE DATA			

**Schedule Page: 304 Line No.: 16 Column: d**

No count customers.

**Schedule Page: 304 Line No.: 17 Column: d**

No count customers.

**Schedule Page: 304 Line No.: 18 Column: d**

No count customers.

**Schedule Page: 304 Line No.: 19 Column: d**

No count customers.

**Schedule Page: 304 Line No.: 20 Column: d**

No count customers.

**Schedule Page: 304 Line No.: 21 Column: d**

No count customers.

**Schedule Page: 304 Line No.: 22 Column: d**

No count customers.

**Schedule Page: 304 Line No.: 39 Column: d**

No count customers.

**Schedule Page: 304 Line No.: 40 Column: d**

No count customers.

**Schedule Page: 304.1 Line No.: 1 Column: d**

No count customers.

**Schedule Page: 304.1 Line No.: 2 Column: d**

No count customers.

**Schedule Page: 304.1 Line No.: 4 Column: d**

No count customers.

**Schedule Page: 304.1 Line No.: 9 Column: b**

Total Cp-1 and Cp-2 Interruptible MWH = 923,428.659

**Schedule Page: 304.1 Line No.: 9 Column: c**

Total Cp-1 and Cp-2 interruptible demand revenues = \$3,013,309.

Total Cp-1 and Cp-2 interruptible energy revenues = \$29,019,677.

**Schedule Page: 304.1 Line No.: 10 Column: b**

Total Cp-1 and Cp-2 Interruptible MWH = 923,428.659

**Schedule Page: 304.1 Line No.: 10 Column: c**

Total Cp-1 and Cp-2 interruptible demand revenues = \$3,013,309.

Total Cp-1 and Cp-2 interruptible energy revenues = \$29,019,677.

**Schedule Page: 304.1 Line No.: 12 Column: d**

No count customers.

**Schedule Page: 304.1 Line No.: 13 Column: d**

No count customers.

**Schedule Page: 304.1 Line No.: 22 Column: d**

No count customers.

**Schedule Page: 304.1 Line No.: 23 Column: d**

No count customers.

**Schedule Page: 304.1 Line No.: 24 Column: d**

No count customers.

**Schedule Page: 304 Line No.: 41 Column: c**

Fuel Clause/Cost of Coal Adjustment Billed:

Rg-1 Fuel Clause \$ (488,253.55)

Rg-2 Fuel Clause (278,464.26)

Gw-1 Fuel Clause (579.02)

Cg-1 Fuel Clause (762,522.24)

Cg-2 Fuel Clause (102,919.54)

Cp-2 Fuel Clause (7,036.33)

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report 2004/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

Mp-1	Fuel Clause	(1,147.18)
Cg-1M	Fuel Clause	(5,385.09)
Cg-2M	Fuel Clause	(889.82)
Cg-1TM	Fuel Clause	(26.13)
CP-1	Fuel Clause	(140,407.93)
Rg-2TM	Fuel Clause	(298.45)
FG-1	Fuel Clause	(68,026.54)
Rg-1TM	Fuel Clause	(188.86)
CG2TM	Fuel Clause	(16.56)
CG-2T	Fuel Clause	(15,115.29)
CG-1T	Fuel Clause	(126,231.60)
CPI2M	Fuel Clause	(92,548.76)
FG1T	Fuel Clause	(309.18)
MS-31	Fuel Clause	(61.36)
RC-51	Fuel Clause	(26.54)
Total		\$ (2,090,454.23)

**Schedule Page: 304 Line No.: 41 Column: d**

Excludes duplicate customers as follows:

Residential	772
Small Commercial & Industrial	17
Total	789

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	03/31/2005	End of 2004/Q4

**SALES FOR RESALE (Account 447)**

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:  
RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.

SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.

LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Manitowoc Public Utilities	RQ	WPSC Vol. No. 1	6.0000	13.0000	6.0000
2	Manitowoc Public Utilities (Interrupt.)	RQ	WPSC Vol. No. 1	5.0000	5.0000	4.5192
3	Manitowoc Public Utilities	RQ	WPSC Vol. No. 1	N/A	N/A	N/A
4	Washington Island Co-Op	RQ	WPSC Vol. No. 1	0.0046	0	0
5	Washington Island Co-Op (Interrupt.)	RQ	WPSC Vol. No. 1	1.3540	0	0
6	Washington Island Co-Op	RQ	WPSC Vol. No. 1	N/A	N/A	N/A
7	Upper Peninsula Power Co (Interrupt.)	RQ	WPSC Vol. No. 1	46.8333	46.8333	33.4167
8	Upper Peninsula Power Co (Interrupt.)	RQ	WPSC Vol. No. 1	N/A	N/A	N/A
9	Marshfield Electric & Water Dept.	RQ	Rate Schedule 51	34.7342	79.8250	57.0000
10	Marshfield Electric & Water Dept.	RQ	Rate Schedule 51	N/A	N/A	N/A
11	Alger Delta Co-Op	RQ	WPSC Vol. No. 2	0.5521	0.06564	0.5521
12	Alger Delta Co-Op	RQ	WPSC Vol. No. 2	N/A	N/A	N/A
13	Village of Daggett	RQ	WPSC Vol. No. 2	0.2334	0.2484	0.2334
14	Village of Daggett	RQ	WPSC Vol. No. 2	N/A	N/A	N/A
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
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**SALES FOR RESALE (Account 447) (Continued)**

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts.

Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
94,200	824,688	1,672,046	17,244	2,513,978	1
38,810	267,240	723,142		990,382	2
			-7,289	-7,289	3
	682		12,435	13,117	4
10,774	97,143	204,123		301,266	5
			1,536	1,536	6
218,432	2,502,768	4,288,663	20,414	6,811,845	7
			30,509	30,509	8
351,291	4,779,561	6,629,669	1,535,799	12,945,029	9
-10,473			-192,641	-192,641	10
3,940	73,001	73,700	15,504	162,205	11
			11,280	11,280	12
1,536	35,731	29,338	8,243	73,312	13
			3,496	3,496	14
2,274,107	38,781,545	38,058,771	-346,690	76,493,626	
436,412	4,765,921	15,936,030	1,256,004	21,957,955	
<b>2,710,519</b>	<b>43,547,466</b>	<b>53,994,801</b>	<b>909,314</b>	<b>98,451,581</b>	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
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**SALES FOR RESALE (Account 447)**

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:  
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.  
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.  
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.  
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.  
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.  
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	City of Stephenson	RQ	WPSC Vol. No. 2	1.0525	1.1030	1.0525
2	City of Stephenson	RQ	WPSC Vol. No. 2	N/A	N/A	N/A
3	Village of Stratford	RQ	WPSC Vol. No. 2	2.3857	2.7115	2.3857
4	Village of Stratford	RQ	WPSC Vol. No. 2	N/A	N/A	N/A
5	Badger Power Marketing Authority	RQ	WPSC Vol. No. 10	49.0630	52.5140	49.063
6	Badger Power Marketing Authority	RQ	WPSC Vol. No. 10	N/A	N/A	N/A
7	Consolidated Water Power Company	RQ	WPSC Vol. No. 10	75.000	75.000	75.000
8	Consolidated Water Pwr Co (WRPCo Inter)	RQ	WPSC Vol. No. 10	2.1667	4.0000	2.167
9	Consolidated Water Pwr Co (Conv Inter)	RQ	WPSC Vol. No. 10	24.0000	25.000	24.0000
10	Consolidated Water Pwr Co (Disc Inter)	RQ	WPSC Vol. No. 10	12.7500	40.4167	12.7500
11	Oconto Electric Cooperative	RQ	WPSC Vol. No. 10	15.7133	18.7362	17.3222
12	W1A, W2A & RS51 2004 Est True-Up	RQ				
13	Vol. No. 10 Customers 2004 Est True-Up	RQ				
14	Reverse W-1A, W-2A & RS 51 2003 Est. TU	RQ				
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>



Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
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**SALES FOR RESALE (Account 447) (Continued)**

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
6,869	151,256	131,524	31,316	314,096	1
			20,877	20,877	2
15,098	327,192	295,286	3,313	625,791	3
			8,217	8,217	4
362,720	9,192,598	5,929,553	-1,323	15,120,828	5
	75,390			75,390	6
654,713	14,001,300	9,604,187	1,433,398	25,038,885	7
15,498	602,967	235,783		838,750	8
207,952	2,417,100	3,044,910		5,462,010	9
197,050	2,668,815	2,805,467		5,474,282	10
105,697	764,113	2,391,380		3,155,493	11
			175,357	175,357	12
			-2,653,126	-2,653,126	13
			-463,984	-463,984	14
2,274,107	38,781,545	38,058,771	-346,690	76,493,626	
436,412	4,765,921	15,936,030	1,256,004	21,957,955	
2,710,519	43,547,466	53,994,801	909,314	98,451,581	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
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**SALES FOR RESALE (Account 447)**

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:  
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.  
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.  
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.  
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.  
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.  
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Reverse Vol. No. 10 2003 Est. True-Up	RQ				
2	Allegheny Power	OS	WPSC Vol. No. 10	N/A	N/A	N/A
3	Alliant					
4	Emergency	OS	WPSC Vol. No. 10	N/A	N/A	N/A
5	General Purpose	OS	WPSC Vol. No. 10	N/A	N/A	N/A
6	Ameren Services Company	OS	WPSC Vol. No. 10	N/A	N/A	N/A
7	American Electric Power Services Corp.					
8	2003 Correction Buy/Resell Transact.	AD	WPSC Vol. No. 10	N/A	N/A	N/A
9	American Transmission Co. LLC	OS	WPSC Vol. No. 10	N/A	N/A	N/A
10	Commonwealth Edison/Exelon					
11	Emergency Reserves	OS	WPSC Vol. No. 10	N/A	N/A	N/A
12	Cargill	OS	WPSC Vol. No. 10	N/A	N/A	N/A
13	Consolidated Water Power Company					
14	General Purpose Load Following	OS	WPSC Vol. No. 10	N/A	N/A	N/A
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
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**SALES FOR RESALE (Account 447) (Continued)**

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
			-357,265	-357,265	1
			105,000	105,000	2
					3
67		6,700		6,700	4
1,943		103,727		103,727	5
95		12,500		12,500	6
					7
-35					8
			216	216	9
					10
74		7,400		7,400	11
12,054		341,109		341,109	12
					13
9,942		741,444		741,444	14
2,274,107	38,781,545	38,058,771	-346,690	76,493,626	
436,412	4,765,921	15,936,030	1,256,004	21,957,955	
2,710,519	43,547,466	53,994,801	909,314	98,451,581	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	03/31/2005	End of 2004/Q4

**SALES FOR RESALE (Account 447)**

- Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
- Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
- In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:  
RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.  
LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.  
IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.  
SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.  
LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.  
IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	CS3	OS	WPSC Vol. No. 10	N/A	N/A	N/A
2	2003 AFC Adjustment	OS	WPSC Vol. No. 10	N/A	N/A	N/A
3	General Purpose	OS	WPSC Vol. No. 10	N/A	N/A	N/A
4	General Purpose (Limited Term)	OS	WPSC Vol. No. 10	N/A	N/A	N/A
5	26-Load Following Energy	OS	WPSC Vol. No. 10	N/A	N/A	N/A
6	Adjustment	OS	WPSC Vol. No. 10	N/A	N/A	N/A
7	Capacity Sale (26)	SF	WPSC Vol. No. 10	N/A	N/A	N/A
8	Ancillary Services	OS	WPSR Vol. No. 2	N/A	N/A	N/A
9	Duke Energy Trading & Marketing					
10	Ancillary Services	OS	WPSR Vol. No. 1	N/A	N/A	N/A
11	Dairyland Power Cooperative	OS	WPSC Vol. No. 5	N/A	N/A	N/A
12	Illinois Power Co. - Reserve Sharing	OS	WPSC Vol. No. 5	N/A	N/A	N/A
13	Madison Gas & Electric	OS	WPSC Vol. No. 5	N/A	N/A	N/A
14	Manitoba Hydro	OS	WPSC Vol. No. 10	N/A	N/A	N/A
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
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**SALES FOR RESALE (Account 447) (Continued)**

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts.

Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
10,788		378,624		378,624	1
		-1,750		-1,750	2
22,920		516,560		516,560	3
19,200		333,120		333,120	4
19,678		666,424		666,424	5
		895		895	6
	140,400			140,400	7
			77,875	77,875	8
					9
			141,198	141,198	10
470		8,235		8,235	11
269		31,840		31,840	12
1,335		27,227		27,227	13
4,421		215,245		215,245	14
2,274,107	38,781,545	38,058,771	-346,690	76,493,626	
436,412	4,765,921	15,936,030	1,256,004	21,957,955	
2,710,519	43,547,466	53,994,801	909,314	98,451,581	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
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**SALES FOR RESALE (Account 447)**

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:  
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.  
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.  
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 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.  
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.  
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Manitowoc Public Utilities					
2	General Purpose Load Following (CS3)	OS	WPSC Vol. No. 5	N/A	N/A	N/A
3	Genrl Purp Load Follow (2003 Adjust)	OS	WPSC Vol. No. 5	N/A	N/A	N/A
4	General Purpose	OS	WPSC Vol. No. 5	N/A	N/A	N/A
5	Transmission Losses Adjustment	OS	WPSC Vol. No. 5	N/A	N/A	N/A
6	Ancillary Services	OS	WPSR Vol. No. 2	N/A	N/A	N/A
7	Marshfield Electric & Water Department					
8	Energy Rights	IU	WPSC Vol. No. 5	N/A	N/A	N/A
9	Adjustments	IU	WPSC Vol. No. 5	N/A	N/A	N/A
10	Midwest ISO					
11	Ancillary Services	OS	WPSC Vol. No. 10	N/A	N/A	N/A
12	Minnesota Power Company	OS	WPSC Vol. No. 10	N/A	N/A	N/A
13	Xcel Energy (formerly NSP)					
14	General Purpose	OS	WPSC Vol. No. 10	N/A	N/A	N/A
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
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**SALES FOR RESALE (Account 447) (Continued)**

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
					1
25,199		659,651		659,651	2
		-13		-13	3
43,761		1,656,418		1,656,418	4
-311		-10,323		-10,323	5
			179,278	179,278	6
					7
25,491		1,537,161		1,537,161	8
		-304		-304	9
					10
			693,816	693,816	11
8,575		210,578		210,578	12
					13
33,632		1,185,874		1,185,874	14
2,274,107	38,781,545	38,058,771	-346,690	76,493,626	
436,412	4,765,921	15,936,030	1,256,004	21,957,955	
2,710,519	43,547,466	53,994,801	909,314	98,451,581	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
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**SALES FOR RESALE (Account 447)**

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows: RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.

SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.

LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Negotiated Capacity	OS	WPSC Vol. No. 10	N/A	N/A	N/A
2	Otter Tail Power	OS	WPSC Vol. No. 10	N/A	N/A	N/A
3	Pennsylvania, Jersey, Maryland (PJM)	OS	WPSC Vol. No. 10	N/A	N/A	N/A
4	Southern IL Power Co-Op	OS	WPSC Vol. No. 10	N/A	N/A	N/A
5	Split Rock (formerly MPEX)	OS	WPSC Vol. No. 10	N/A	N/A	N/A
6	Upper Peninsula Power Company					
7	General Purpose	OS	WPSC Vol. No. 5	N/A	N/A	N/A
8	Negotiated Cap-Energy-P31	IU	Rate Schedule 69	N/A	N/A	N/A
9	Negotiated Cap-Energy-2003 Adjustment	IU	Rate Schedule 69	N/A	N/A	N/A
10	Negotiated Cap-Sale (65)-P31	IU	Rate Schedule 69	N/A	N/A	N/A
11	Negotiated Cap-Sale (65)-2003 Adjust	IU	Rate Schedule 69	N/A	N/A	N/A
12	Ancillary Services	OS	WPSR Vol. No. 2	N/A	N/A	N/A
13	WE Energies (formerly WEPCO)					
14	General Purpose	OS	WPSC Vol. No. 10	N/A	N/A	N/A
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>



Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
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**SALES FOR RESALE (Account 447) (Continued)**

- OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.
- AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)
5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.
10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
28,125		1,321,761		1,321,761	1
2,052		43,845		43,845	2
6,549		197,860		197,860	3
22		2,200		2,200	4
17,136		355,246		355,246	5
					6
3,516		67,592		67,592	7
106,878		4,650,250		4,650,250	8
		-11,016		-11,016	9
	4,708,605			4,708,605	10
	-83,084			-83,084	11
			-101,889	-101,889	12
					13
15,932		385,826		385,826	14
2,274,107	38,781,545	38,058,771	-346,690	76,493,626	
436,412	4,765,921	15,936,030	1,256,004	21,957,955	
2,710,519	43,547,466	53,994,801	909,314	98,451,581	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
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**SALES FOR RESALE (Account 447)**

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:  
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.  
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.  
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.  
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.  
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.  
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Wisconsin Public Power Incorporated					
2	Energy Payback	OS	WPSC Vol. No. 10	N/A	N/A	N/A
3	General Purpose	OS	WPSC Vol. No. 10	N/A	N/A	N/A
4	Ancillary Services	OS	WPSR Vol. No. 2	N/A	N/A	N/A
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
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**SALES FOR RESALE (Account 447) (Continued)**

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts.

Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
					1
527					2
16,107		294,124		294,124	3
			160,510	160,510	4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
2,274,107	38,781,545	38,058,771	-346,690	76,493,626	
436,412	4,765,921	15,936,030	1,256,004	21,957,955	
2,710,519	43,547,466	53,994,801	909,314	98,451,581	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report 2004/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 310 Line No.: 1 Column: j**

Customer Charge	\$12,000
NERC Surcharge	6,440
Interest Adjustment	(1,196)
Total	\$17,244

**Schedule Page: 310 Line No.: 3 Column: j**

Prior year true-up adjustment.

**Schedule Page: 310 Line No.: 4 Column: j**

Customer Charge	\$12,000
NERC Surcharge	520
Interest Adjustment	(85)
Total	\$12,435

**Schedule Page: 310 Line No.: 6 Column: j**

Prior year true-up adjustment.

**Schedule Page: 310 Line No.: 7 Column: a**

Upper Peninsula Power Company is a wholly-owned subsidiary of WPS Resources Corporation, parent company of Wisconsin Public Service Corporation.

**Schedule Page: 310 Line No.: 7 Column: j**

Customer Charge	\$12,000
NERC Surcharge	10,327
Interest Adjustment	(1,913)
Total	20,414

**Schedule Page: 310 Line No.: 8 Column: j**

Prior year true-up adjustment.

**Schedule Page: 310 Line No.: 9 Column: j**

Customer Charge	\$ 14,400
Transmission Reimbursement	1,507,514
NERC Surcharge	16,695
Interest Adjustment	(2,810)
Total	\$1,535,799

**Schedule Page: 310 Line No.: 10 Column: g**

Prior year adjustments.

**Schedule Page: 310 Line No.: 10 Column: j**

Prior year adjustments and prior year true-up adjustment.

**Schedule Page: 310 Line No.: 11 Column: j**

Customer Charge	\$ 1,356
Transmission Reimbursement	13,853
NERC Surcharge	188
Interest Adjustment	107
Total	\$15,504

**Schedule Page: 310 Line No.: 12 Column: j**

Prior year true-up adjustment.

**Schedule Page: 310 Line No.: 13 Column: j**

Customer Charge	\$1,356
Transmission Reimbursement	6,812
NERC Surcharge	75
Total	\$8,243

**Schedule Page: 310 Line No.: 14 Column: j**

Prior year true-up adjustment.

**Schedule Page: 310.1 Line No.: 1 Column: j**

Customer Charge	\$ 1,356
Transmission Reimbursement	29,393
NERC Surcharge	334
Interest Adjustment	233
Total	\$31,316

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Wisconsin Public Service Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 03/31/2005	2004/Q4
FOOTNOTE DATA			

**Schedule Page: 310.1 Line No.: 2 Column: j**

Prior year true-up adjustment.

**Schedule Page: 310.1 Line No.: 3 Column: j**

Customer Charge	\$2,712
NERC Surcharge	729
Interest Adjustment	(128)
Total	\$ 3,313

**Schedule Page: 310.1 Line No.: 4 Column: j**

Prior year true-up adjustment.

**Schedule Page: 310.1 Line No.: 5 Column: j**

Interest Adjustment	\$(1,323)
Total	\$(1,323)

**Schedule Page: 310.1 Line No.: 6 Column: h**

Prior year true-up adjustment.

**Schedule Page: 310.1 Line No.: 7 Column: j**

Customer Charge	\$ 7,000
Transmission Reimbursement	1,460,640
Renewable Generation Credit	(32,572)
Interest Adjustment	(1,670)
Total	\$1,433,398

**Schedule Page: 310.1 Line No.: 12 Column: j**

The Federal Energy Regulatory Commission (FERC) accepted a settlement agreement on November 19, 2004 for WPSC's rate case Docket No. ER03-606. Under the settlement agreement, a customer is charged an estimated capacity charge for a service year, and the actual capacity charge for the service year is calculated the following April at which time the customer bill is trued up. For energy, the customer is billed monthly based on an estimated rate; an energy true-up adjustment is made two months later when the actual energy rate is known. WPSC booked an accrual at year-end to identify the estimated capacity true-up that would apply to customers in April 2005 and the estimated energy true-up applicable to November 2004. This estimated true-up applies to customers who take service under rate schedule 51 and WPSC tariffs Vol. No. 1A and Vol. No. 2A.

**Schedule Page: 310.1 Line No.: 13 Column: j**

Badger Power Marketing Authority and Consolidated Water Power Company, who take service under the WPSC Vol. No. 10 tariff are charged an estimated capacity charge for a service year which is trued-up to the actual capacity charge the following April. For energy, these customers are billed monthly based on an estimated rate, and an energy true-up adjustment is made two months later when the actual energy rate is known. At year-end, WPSC booked an accrual for the estimated capacity true-up that would occur in April 2005 and the estimated energy true-up applicable to November 2004.

**Schedule Page: 310.1 Line No.: 14 Column: j**

WPSC filed a rate case at FERC (Docket No. ER03-606) and was authorized to implement interim rates, subject to refund, effective May 11, 2003. At year-end 2003, WPSC booked an accrual based on an estimate of the final rates. As a result of FERC accepting a settlement agreement to conclude this rate case on November 19, 2004, WPSC trued-up the 2003 bills pursuant to the final rates. The 2003 year-end accruals were consequently reversed. These accruals pertained to customers taking service under rate schedule 51 and WPSC tariffs Vol. No. 1A and Vol. No. 2A.

**Schedule Page: 310.2 Line No.: 1 Column: j**

In December 2003 an accrual was booked to estimate the effect of truing-up the energy and capacity revenues that were booked in 2003 based on estimated rates in April 2004. This accrual was reversed as a result of the actual true-ups being made in 2004. This accrual applied to Badger Power Marketing Authority.

**Schedule Page: 310.2 Line No.: 2 Column: b**

Non-firm service.

**Schedule Page: 310.2 Line No.: 2 Column: j**

Ancillary services.

**Schedule Page: 310.2 Line No.: 4 Column: b**

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report 2004/Q4
FOOTNOTE DATA			

Non-firm service.

**Schedule Page: 310.2 Line No.: 5 Column: b**

Non-firm service.

**Schedule Page: 310.2 Line No.: 6 Column: b**

Non-firm service.

**Schedule Page: 310.2 Line No.: 8 Column: b**

2003 correction buy/resell transaction.

**Schedule Page: 310.2 Line No.: 9 Column: a**

WPS Investments LLC (in which Wisconsin Public Service Corporation holds a 36.36% ownership interest) holds a 22.64% ownership interest in American Transmission Company LLC.

**Schedule Page: 310.2 Line No.: 9 Column: b**

Non-firm service.

**Schedule Page: 310.2 Line No.: 9 Column: j**

Ancillary services.

**Schedule Page: 310.2 Line No.: 11 Column: b**

Non-firm service.

**Schedule Page: 310.2 Line No.: 12 Column: b**

Non-firm service.

**Schedule Page: 310.2 Line No.: 14 Column: b**

Non-firm service.

**Schedule Page: 310.3 Line No.: 1 Column: b**

Non-firm service.

**Schedule Page: 310.3 Line No.: 2 Column: b**

Non-firm service.

**Schedule Page: 310.3 Line No.: 3 Column: b**

Non-firm service.

**Schedule Page: 310.3 Line No.: 4 Column: b**

Non-firm service.

**Schedule Page: 310.3 Line No.: 5 Column: b**

Non-firm service.

**Schedule Page: 310.3 Line No.: 6 Column: b**

Non-firm service.

**Schedule Page: 310.3 Line No.: 8 Column: b**

Ancillary services.

**Schedule Page: 310.3 Line No.: 8 Column: j**

Ancillary services.

**Schedule Page: 310.3 Line No.: 10 Column: b**

Ancillary services.

**Schedule Page: 310.3 Line No.: 10 Column: j**

Ancillary services.

**Schedule Page: 310.3 Line No.: 11 Column: b**

Non-firm service.

**Schedule Page: 310.3 Line No.: 12 Column: b**

Non-firm service.

**Schedule Page: 310.3 Line No.: 13 Column: b**

Non-firm service.

**Schedule Page: 310.3 Line No.: 14 Column: b**

Non-firm service.

**Schedule Page: 310.4 Line No.: 2 Column: b**

Non-firm service.

**Schedule Page: 310.4 Line No.: 3 Column: b**

Non-firm service.

**Schedule Page: 310.4 Line No.: 4 Column: b**

Non-firm service.

Name of Respondent Wisconsin Public Service Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report 2004/Q4
FOOTNOTE DATA			

**Schedule Page: 310.4 Line No.: 5 Column: b**

Non-firm service.

**Schedule Page: 310.4 Line No.: 6 Column: b**

Ancillary services.

**Schedule Page: 310.4 Line No.: 6 Column: j**

Ancillary services.

**Schedule Page: 310.4 Line No.: 11 Column: b**

Ancillary services.

**Schedule Page: 310.4 Line No.: 11 Column: j**

Ancillary services.

**Schedule Page: 310.4 Line No.: 12 Column: b**

Non-firm service.

**Schedule Page: 310.4 Line No.: 14 Column: b**

Non-firm service.

**Schedule Page: 310.5 Line No.: 1 Column: b**

Non-firm service.

**Schedule Page: 310.5 Line No.: 2 Column: b**

Non-firm service.

**Schedule Page: 310.5 Line No.: 3 Column: b**

Non-firm service.

**Schedule Page: 310.5 Line No.: 4 Column: b**

Non-firm service.

**Schedule Page: 310.5 Line No.: 5 Column: b**

Non-firm service.

**Schedule Page: 310.5 Line No.: 6 Column: a**

Upper Peninsula Power Company is a wholly-owned subsidiary of WPS Resources Corporation, parent company of Wisconsin Public Service Corporation.

**Schedule Page: 310.5 Line No.: 7 Column: b**

Non-firm service.

**Schedule Page: 310.5 Line No.: 12 Column: b**

Ancillary services.

**Schedule Page: 310.5 Line No.: 12 Column: j**

Ancillary services.

**Schedule Page: 310.5 Line No.: 14 Column: b**

Non-firm service.

**Schedule Page: 310.6 Line No.: 2 Column: b**

Non-firm service.

**Schedule Page: 310.6 Line No.: 3 Column: b**

Non-firm service.

**Schedule Page: 310.6 Line No.: 4 Column: b**

Ancillary services.

**Schedule Page: 310.6 Line No.: 4 Column: j**

Ancillary services.

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES					
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
1	1. POWER PRODUCTION EXPENSES				
2	A. Steam Power Generation				
3	Operation				
4	(500) Operation Supervision and Engineering	7,868,468	6,088,877		
5	(501) Fuel	112,139,682	103,085,553		
6	(502) Steam Expenses	7,657,280	7,640,612		
7	(503) Steam from Other Sources				
8	(Less) (504) Steam Transferred-Cr.				
9	(505) Electric Expenses	1,998,072	1,979,947		
10	(506) Miscellaneous Steam Power Expenses	4,583,239	4,663,539		
11	(507) Rents	54,475	63,296		
12	(509) Allowances				
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	134,301,216	123,521,824		
14	Maintenance				
15	(510) Maintenance Supervision and Engineering	2,235,949	1,965,440		
16	(511) Maintenance of Structures	1,556,868	1,436,057		
17	(512) Maintenance of Boiler Plant	16,480,063	13,581,426		
18	(513) Maintenance of Electric Plant	6,413,259	5,558,161		
19	(514) Maintenance of Miscellaneous Steam Plant	1,407,121	1,311,007		
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	28,093,260	23,852,091		
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)	162,394,476	147,373,915		
22	B. Nuclear Power Generation				
23	Operation				
24	(517) Operation Supervision and Engineering	6,897,362	11,070,111		
25	(518) Fuel	10,703,142	11,140,070		
26	(519) Coolants and Water	24,676	21,971		
27	(520) Steam Expenses	6,541,854	5,343,010		
28	(521) Steam from Other Sources				
29	(Less) (522) Steam Transferred-Cr.				
30	(523) Electric Expenses	516,893	484,501		
31	(524) Miscellaneous Nuclear Power Expenses	16,818,311	16,812,848		
32	(525) Rents		1,296		
33	TOTAL Operation (Enter Total of lines 24 thru 32)	41,502,238	44,873,807		
34	Maintenance				
35	(528) Maintenance Supervision and Engineering	9,458,459	6,590,984		
36	(529) Maintenance of Structures	514,996	419,909		
37	(530) Maintenance of Reactor Plant Equipment	9,643,601	9,286,719		
38	(531) Maintenance of Electric Plant	3,477,796	3,077,862		
39	(532) Maintenance of Miscellaneous Nuclear Plant	2,537,249	2,508,819		
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)	25,632,101	21,884,293		
41	TOTAL Power Production Expenses-Nuc. Power (Entr tot lines 33 & 40)	67,134,339	66,758,100		
42	C. Hydraulic Power Generation				
43	Operation				
44	(535) Operation Supervision and Engineering	915,574	848,375		
45	(536) Water for Power	510,711	534,177		
46	(537) Hydraulic Expenses	199,854	202,047		
47	(538) Electric Expenses	333,866	315,385		
48	(539) Miscellaneous Hydraulic Power Generation Expenses	397,657	285,551		
49	(540) Rents		-250		
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	2,357,662	2,185,285		



Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)					
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
51	C. Hydraulic Power Generation (Continued)				
52	Maintenance				
53	(541) Maintenance Supervision and Engineering	227,662	217,389		
54	(542) Maintenance of Structures	91,774	142,296		
55	(543) Maintenance of Reservoirs, Dams, and Waterways	589,719	915,506		
56	(544) Maintenance of Electric Plant	353,229	219,165		
57	(545) Maintenance of Miscellaneous Hydraulic Plant	8,870	23,464		
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	1,271,254	1,517,820		
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)	3,628,916	3,703,105		
60	D. Other Power Generation				
61	Operation				
62	(546) Operation Supervision and Engineering	507,552	270,812		
63	(547) Fuel	15,783,799	20,832,326		
64	(548) Generation Expenses	101,503	110,051		
65	(549) Miscellaneous Other Power Generation Expenses	378,637	1,923,304		
66	(550) Rents	51,848	51,150		
67	TOTAL Operation (Enter Total of lines 62 thru 66)	16,823,339	23,187,643		
68	Maintenance				
69	(551) Maintenance Supervision and Engineering	452,265	869,633		
70	(552) Maintenance of Structures	42,121	34,096		
71	(553) Maintenance of Generating and Electric Plant	564,440	1,201,720		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	1,852	-9,124		
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	1,060,678	2,096,325		
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	17,884,017	25,283,968		
75	E. Other Power Supply Expenses				
76	(555) Purchased Power	111,297,693	90,912,625		
77	(556) System Control and Load Dispatching	2,484,941	2,019,121		
78	(557) Other Expenses	2,151,478	2,934,317		
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	115,934,112	95,866,063		
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	366,975,860	338,985,151		
81	2. TRANSMISSION EXPENSES				
82	Operation				
83	(560) Operation Supervision and Engineering				
84	(561) Load Dispatching				
85	(562) Station Expenses				
86	(563) Overhead Lines Expenses				
87	(564) Underground Lines Expenses				
88	(565) Transmission of Electricity by Others	54,322,024	40,944,588		
89	(566) Miscellaneous Transmission Expenses				
90	(567) Rents	1,126,925	1,122,968		
91	TOTAL Operation (Enter Total of lines 83 thru 90)	55,448,949	42,067,556		
92	Maintenance				
93	(568) Maintenance Supervision and Engineering				
94	(569) Maintenance of Structures				
95	(570) Maintenance of Station Equipment				
96	(571) Maintenance of Overhead Lines				
97	(572) Maintenance of Underground Lines				
98	(573) Maintenance of Miscellaneous Transmission Plant				
99	TOTAL Maintenance (Enter Total of lines 93 thru 98)				
100	TOTAL Transmission Expenses (Enter Total of lines 91 and 99)	55,448,949	42,067,556		
101	3. DISTRIBUTION EXPENSES				
102	Operation				
103	(580) Operation Supervision and Engineering	4,588,262	4,394,523		

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)					
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
104	3. DISTRIBUTION Expenses (Continued)				
105	(581) Load Dispatching	1,666,976	1,439,308		
106	(582) Station Expenses	1,601,479	1,469,361		
107	(583) Overhead Line Expenses	2,266,497	1,943,332		
108	(584) Underground Line Expenses	1,276,850	1,075,527		
109	(585) Street Lighting and Signal System Expenses	240,305	183,686		
110	(586) Meter Expenses	1,194,632	570,275		
111	(587) Customer Installations Expenses	105,359	6,888		
112	(588) Miscellaneous Expenses	7,997,805	7,857,137		
113	(589) Rents	336,820	365,065		
114	TOTAL Operation (Enter Total of lines 103 thru 113)	21,274,985	19,305,102		
115	Maintenance				
116	(590) Maintenance Supervision and Engineering	195,728	138,697		
117	(591) Maintenance of Structures		132,678		
118	(592) Maintenance of Station Equipment	1,410,497	1,171,317		
119	(593) Maintenance of Overhead Lines	13,838,649	13,226,904		
120	(594) Maintenance of Underground Lines	1,715,097	1,501,481		
121	(595) Maintenance of Line Transformers	267,543	283,032		
122	(596) Maintenance of Street Lighting and Signal Systems	409,351	443,800		
123	(597) Maintenance of Meters	221,259	291,222		
124	(598) Maintenance of Miscellaneous Distribution Plant	60,179	80,640		
125	TOTAL Maintenance (Enter Total of lines 116 thru 124)	18,118,303	17,269,771		
126	TOTAL Distribution Exp (Enter Total of lines 114 and 125)	39,393,288	36,574,873		
127	4. CUSTOMER ACCOUNTS EXPENSES				
128	Operation				
129	(901) Supervision	744,756	744,822		
130	(902) Meter Reading Expenses	2,238,866	2,822,153		
131	(903) Customer Records and Collection Expenses	6,567,055	6,094,359		
132	(904) Uncollectible Accounts	3,275,476	2,719,458		
133	(905) Miscellaneous Customer Accounts Expenses	3,090,192	2,961,453		
134	TOTAL Customer Accounts Expenses (Total of lines 129 thru 133)	15,916,345	15,342,245		
135	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES				
136	Operation				
137	(907) Supervision				
138	(908) Customer Assistance Expenses	15,159,218	14,789,533		
139	(909) Informational and Instructional Expenses	1,823,625	1,685,482		
140	(910) Miscellaneous Customer Service and Informational Expenses	1,919,212	1,680,860		
141	TOTAL Cust. Service and Information. Exp. (Total lines 137 thru 140)	18,902,055	18,155,875		
142	6. SALES EXPENSES				
143	Operation				
144	(911) Supervision				
145	(912) Demonstrating and Selling Expenses	77,826	113,142		
146	(913) Advertising Expenses				
147	(916) Miscellaneous Sales Expenses				
148	TOTAL Sales Expenses (Enter Total of lines 144 thru 147)	77,826	113,142		
149	7. ADMINISTRATIVE AND GENERAL EXPENSES				
150	Operation				
151	(920) Administrative and General Salaries	14,615,036	12,088,194		
152	(921) Office Supplies and Expenses	5,107,564	3,236,929		
153	(Less) (922) Administrative Expenses Transferred-Credit				

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)					
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
Line No.	Account (a)	Amount for Current Year (b)		Amount for Previous Year (c)	
154	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)				
155	(923) Outside Services Employed	5,954,321		7,644,789	
156	(924) Property Insurance	1,720,337		1,800,567	
157	(925) Injuries and Damages	4,945,634		4,608,299	
158	(926) Employee Pensions and Benefits	38,121,285		30,030,631	
159	(927) Franchise Requirements				
160	(928) Regulatory Commission Expenses	289,063		340,722	
161	(929) (Less) Duplicate Charges-Cr.	877,260		683,722	
162	(930.1) General Advertising Expenses	107,733		153,762	
163	(930.2) Miscellaneous General Expenses	1,881,065		1,517,069	
164	(931) Rents			11,950	
165	TOTAL Operation (Enter Total of lines 151 thru 164)	71,864,778		60,749,190	
166	Maintenance				
167	(935) Maintenance of General Plant	367,713		947,168	
168	TOTAL Admin & General Expenses (Total of lines 165 thru 167)	72,232,491		61,696,358	
169	TOTAL Elec Op and Maint Expn (Tot 80, 100, 126, 134, 141, 148, 168)	568,946,814		512,935,200	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report 2004/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 320 Line No.: 63 Column: b**

\$5,307,704 in offsetting revenue from Upper Peninsula Power Company associated with the Pulliam 31 combustion turbine unit.

**Schedule Page: 320 Line No.: 63 Column: c**

\$3,505,235 in offsetting revenue from Upper Peninsula Power Company associated with the Pulliam 31 combustion turbine unit.

**Schedule Page: 320 Line No.: 65 Column: b**

\$168,690 in offsetting revenue from Upper Peninsula Power Company associated with the Pulliam 31 combustion turbine unit.

**Schedule Page: 320 Line No.: 65 Column: c**

\$65,023 in offsetting revenue from Upper Peninsula Power Company associated with the Pulliam 31 combustion turbine unit.

**Schedule Page: 320 Line No.: 78 Column: b**

Account 557 includes \$2,151,478 of the retail portion (PSCW Account 558) of precertification costs in 2004.

**Schedule Page: 320 Line No.: 78 Column: c**

Account 557 includes \$2,934,317 of the retail portion (PSCW Account 558) of precertification costs in 2003.

**Schedule Page: 320 Line No.: 80 Column: b**

This amount includes the following deferrals (credits):

KNPP transition costs (account 517)	\$ 857,432
KNPP transition costs (account 524)	857,432
KNPP fall 2004 fuel outage-purchase power (account 555)	5,383,006
Total	\$7,097,870

**Schedule Page: 320 Line No.: 158 Column: b**

Includes Post-Employment Benefits and Post Retirement Benefits Other Than Pensions (PBOPS-total SFAS 106 and 112 costs) in the amount of \$10,477,811.

**Schedule Page: 320 Line No.: 158 Column: c**

Includes Post-Employment Benefits and Post Retirement Benefits Other Than Pensions (PBOBS-total SFAS 106 and 112 costs) in the amount of \$9,002,626.

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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
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**PURCHASED POWER (Account 555)**  
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Ameren Energy, Inc.	OS		N/A	N/A	N/A
2	Ameren Energy Marketing	OS		N/A	N/A	N/A
3	American Electric Power Services Corp.	LF		N/A	N/A	N/A
4	Alliant/WPL					
5	General Purpose	OS		N/A	N/A	N/A
6	Power Exchange	EX		N/A	N/A	N/A
7	American Transmission Company LLC					
8	Diesel Generators	OS		N/A	N/A	N/A
9	Adjustment 2003 Piehl Generator	OS		N/A	N/A	N/A
10	Power Exchange	EX		N/A	N/A	N/A
11	Cargill/Alliant	OS		N/A	N/A	N/A
12	Cincinnati Gas & Electric Co.(Cinergy)	OS		N/A	N/A	N/A
13	Consolidated Water Power	OS	1	N/A	N/A	N/A
14	Exelon Generation Co. (formerly CE)	OS		N/A	N/A	N/A
	Total					

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
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**PURCHASED POWER (Account 555) (Continued)**  
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.

9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
30,542				1,327,505		1,327,505	1
430,102				16,433,870		16,433,870	2
79,240			1,200,000	3,509,436		4,709,436	3
							4
8,033				247,770		247,770	5
	4,755	5,522		260		260	6
							7
402				20,482		20,482	8
-1,059					-57,912	-57,912	9
					-1,354,766	-1,354,766	10
18,099				415,573		415,573	11
423				16,825		16,825	12
75,220			3,511,420	4,474,546		7,985,966	13
129,830			900,000	5,761,569		6,661,569	14
2,760,936	10,809	79,817	18,978,836	93,963,282	-1,644,425	111,297,693	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
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**PURCHASED POWER (Account 555)**  
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Gensys (Dairyland Power Co-Op)	OS		N/A	N/A	N/A
2	Madison Gas & Electric					
3	General Purpose	OS		N/A	N/A	N/A
4	Power Exchange	EX		N/A	N/A	N/A
5	Manitoba Hydro	OS		N/A	N/A	N/A
6	Minnesota Power Company	IF		N/A	N/A	N/A
7	Omaha Public Power District	SF		N/A	N/A	N/A
8	Otter Tail Power	OS		N/A	N/A	N/A
9	PJM	OS		N/A	N/A	N/A
10	Split Rock	OS		N/A	N/A	N/A
11	Upper Peninsula Power Company					
12	Energy	OS		N/A	N/A	N/A
13	Energy-P31	OS		N/A	N/A	N/A
14	Power Exchange	EX		N/A	N/A	N/A
	Total					



Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
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**PURCHASED POWER (Account 555) (Continued)**  
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.

9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
2,185				78,410		78,410	1
							2
1,500				74,475		74,475	3
	1,131	590					4
459,071			7,053,080	17,692,372		24,745,452	5
516,755			4,656,064	13,813,458		18,469,522	6
			150,000			150,000	7
4,224				159,255		159,255	8
388,918				13,560,032		13,560,032	9
58,705				2,823,466		2,823,466	10
							11
				400		400	12
51,799				4,865,213		4,865,213	13
	1,663						14
2,760,936	10,809	79,817	18,978,836	93,963,282	-1,644,425	111,297,693	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
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**PURCHASED POWER (Account 555)**  
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Power Exchange-P31 (for UPCO--Cont.)	EX		N/A	N/A	N/A
2	WE Energies (formerly Wisc. Electric)	OS		N/A	N/A	N/A
3	Wisconsin Public Power, Inc.	OS		N/A	N/A	N/A
4	Wisconsin River Power Company	LU	2	N/A	N/A	N/A
5	Xcel Energy	OS		N/A	N/A	N/A
6	Georgia Pacific	OS		N/A	N/A	N/A
7	Kimberly Clark Corp.	OS		N/A	N/A	N/A
8	Mosinee Paper Co.	OS		N/A	N/A	N/A
9	Robert Shanak Hydo	OS		N/A	N/A	N/A
10	Shanak Hydro	OS		N/A	N/A	N/A
11	Stencil Farms	OS		N/A	N/A	N/A
12	Tomahawk Power & Pulp	OS		N/A	N/A	N/A
13	Tomahawk Power LLC	OS		N/A	N/A	N/A
14	Waste Management	OS		N/A	N/A	N/A
	Total					

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
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**PURCHASED POWER (Account 555) (Continued)**  
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
		65,699					1
24,541	3,260	8,006		749,747		749,747	2
2,384				77,793		77,793	3
75,156			608,272	2,581,048		3,189,320	4
184,407			900,000	8,022,860		8,922,860	5
12,394				455,205		455,205	6
98				4,287		4,287	7
140				4,135		4,135	8
224				7,525		7,525	9
412				15,433		15,433	10
				60		60	11
10,014				339,628		339,628	12
4				202		202	13
26,679				1,098,750		1,098,750	14
2,760,936	10,809	79,817	18,978,836	93,963,282	-1,644,425	111,297,693	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
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**PURCHASED POWER (Account 555)**  
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Wholesome Dairy	OS		N/A	N/A	N/A
2	Winnebago County Landfill	OS		N/A	N/A	N/A
3	Interchange (Net Regulation)	OS		N/A	N/A	N/A
4	Net Losses	OS		N/A	N/A	N/A
5	Transmission by Others Losses	OS		N/A	N/A	N/A
6	Purchase Power KNPP Deferral			N/A	N/A	N/A
7	2005 Accounting Correction			N/A	N/A	N/A
8						
9						
10						
11						
12						
13						
14						
	Total					

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
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**PURCHASED POWER (Account 555) (Continued)**  
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.

9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
3,256				148,192		148,192	1
17,263				566,506		566,506	2
-13,854							3
60,155							4
103,674							5
				-5,383,006		-5,383,006	6
					-231,747	-231,747	7
							8
							9
							10
							11
							12
							13
							14
2,760,936	10,809	79,817	18,978,836	93,963,282	-1,644,425	111,297,693	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report 2004/Q4
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<b>Schedule Page: 326</b>	<b>Line No.: 1</b>	<b>Column: b</b>
Non-firm service.		
<b>Schedule Page: 326</b>	<b>Line No.: 2</b>	<b>Column: b</b>
Non-firm service.		
<b>Schedule Page: 326</b>	<b>Line No.: 3</b>	<b>Column: b</b>
Termination date December 31, 2007.		
<b>Schedule Page: 326</b>	<b>Line No.: 5</b>	<b>Column: b</b>
Non-firm service.		
<b>Schedule Page: 326</b>	<b>Line No.: 7</b>	<b>Column: a</b>
WPSC Investments LLC (in which Wisconsin Public Service Corporation holds 36.36% ownership interest) holds a 22.64% ownership interest in American Transmission Company LLC.		
<b>Schedule Page: 326</b>	<b>Line No.: 8</b>	<b>Column: b</b>
Non-firm service.		
<b>Schedule Page: 326</b>	<b>Line No.: 9</b>	<b>Column: b</b>
Non-firm service.		
<b>Schedule Page: 326</b>	<b>Line No.: 9</b>	<b>Column: l</b>
Adjustment for 2003.		
<b>Schedule Page: 326</b>	<b>Line No.: 10</b>	<b>Column: l</b>
On November 26, 2002, the Public Service Commission of Wisconsin issued a ruling on the accounting treatment for power costs associated with the redispatch of generation plants by the American Transmission Company pursuant to the reliability of the transmission system. This ruling identified that redispatch costs should be reported in FERC Form 1 as "Other Charges" in column (l). For FERC rate making purposes, Wisconsin Public Service believes these are energy related costs which apply to column (k).		
<b>Schedule Page: 326</b>	<b>Line No.: 11</b>	<b>Column: b</b>
Non-firm service.		
<b>Schedule Page: 326</b>	<b>Line No.: 12</b>	<b>Column: b</b>
Non-firm service.		
<b>Schedule Page: 326</b>	<b>Line No.: 13</b>	<b>Column: b</b>
Non-firm service.		
<b>Schedule Page: 326</b>	<b>Line No.: 14</b>	<b>Column: b</b>
Non-firm service.		
<b>Schedule Page: 326.1</b>	<b>Line No.: 1</b>	<b>Column: b</b>
Non-firm service.		
<b>Schedule Page: 326.1</b>	<b>Line No.: 3</b>	<b>Column: b</b>
Non-firm service.		
<b>Schedule Page: 326.1</b>	<b>Line No.: 5</b>	<b>Column: b</b>
Non-firm service.		
<b>Schedule Page: 326.1</b>	<b>Line No.: 5</b>	<b>Column: c</b>
Manitoba Hydro is a non-FERC jurisdiction seller.		
<b>Schedule Page: 326.1</b>	<b>Line No.: 8</b>	<b>Column: b</b>
Non-firm service.		
<b>Schedule Page: 326.1</b>	<b>Line No.: 9</b>	<b>Column: b</b>
Non-firm service.		
<b>Schedule Page: 326.1</b>	<b>Line No.: 10</b>	<b>Column: b</b>
Non-firm service.		
<b>Schedule Page: 326.1</b>	<b>Line No.: 11</b>	<b>Column: a</b>
Upper Peninsula Power Company is a wholly-owned subsidiary of WPS Resources Corporation, parent company of Wisconsin Public Service Corporation.		
<b>Schedule Page: 326.1</b>	<b>Line No.: 12</b>	<b>Column: b</b>
Non-firm service.		
<b>Schedule Page: 326.1</b>	<b>Line No.: 13</b>	<b>Column: b</b>
Non-firm service.		
<b>Schedule Page: 326.2</b>	<b>Line No.: 2</b>	<b>Column: b</b>

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Non-firm service.

**Schedule Page: 326.2 Line No.: 3 Column: b**

Non-firm service.

**Schedule Page: 326.2 Line No.: 3 Column: c**

Non-FERC jurisdiction seller.

**Schedule Page: 326.2 Line No.: 4 Column: a**

Wisconsin Public Service owns a 50% interest in Wisconsin River Power Company.

**Schedule Page: 326.2 Line No.: 5 Column: b**

Non-firm service.

**Schedule Page: 326.2 Line No.: 6 Column: b**

Non-firm service.

**Schedule Page: 326.2 Line No.: 7 Column: b**

Non-firm service.

**Schedule Page: 326.2 Line No.: 7 Column: c**

PURPA authorized.

**Schedule Page: 326.2 Line No.: 8 Column: b**

Non-firm service.

**Schedule Page: 326.2 Line No.: 8 Column: c**

PURPA authorized.

**Schedule Page: 326.2 Line No.: 9 Column: b**

Non-firm service.

**Schedule Page: 326.2 Line No.: 9 Column: c**

PURPA authorized.

**Schedule Page: 326.2 Line No.: 10 Column: b**

Non-firm service.

**Schedule Page: 326.2 Line No.: 10 Column: c**

PURPA authorized.

**Schedule Page: 326.2 Line No.: 11 Column: b**

Non-firm service.

**Schedule Page: 326.2 Line No.: 11 Column: c**

PURPA authorized.

**Schedule Page: 326.2 Line No.: 12 Column: b**

Non-firm service.

**Schedule Page: 326.2 Line No.: 12 Column: c**

PURPA authorized.

**Schedule Page: 326.2 Line No.: 13 Column: b**

Non-firm service.

**Schedule Page: 326.2 Line No.: 13 Column: c**

PURPA authorized.

**Schedule Page: 326.2 Line No.: 14 Column: b**

Non-firm service.

**Schedule Page: 326.2 Line No.: 14 Column: c**

PURPA authorized.

**Schedule Page: 326.3 Line No.: 1 Column: b**

Non-firm service.

**Schedule Page: 326.3 Line No.: 1 Column: c**

PURPA authorized.

**Schedule Page: 326.3 Line No.: 2 Column: b**

Non-firm service.

**Schedule Page: 326.3 Line No.: 2 Column: c**

PURPA authorized.

**Schedule Page: 326.3 Line No.: 3 Column: b**

Non-firm service.

**Schedule Page: 326.3 Line No.: 4 Column: b**

Non transmission losses that are not assignable to any specific source.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report 2004/Q4
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**Schedule Page: 326.3 Line No.: 5 Column: b**

Transmission losses that are not assignable to any specific source.

**Schedule Page: 326.3 Line No.: 6 Column: k**

The Public Service Commission of Wisconsin authorized a deferral of purchased power costs that were incurred while the Kewaunee Nuclear Power Plant was down for extended maintenance.

**Schedule Page: 326.3 Line No.: 7 Column: l**

An accounting adjustment will be made in 2005 to correct a credit that was double booked in 2004.



Name of Respondent Wisconsin Public Service Corporation			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2005		Year/Period of Report End of 2004/Q4	
TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565) (Including transactions referred to as "wheeling")								
<p>1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.</p> <p>2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.</p> <p>3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations. OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.</p> <p>4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.</p> <p>5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.</p> <p>6. Enter "TOTAL" in column (a) as the last line.</p> <p>7. Footnote entries and provide explanations following all required data.</p>								
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Megawatt-hours Received (c)	Megawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	American Electric Power	LFP	153,058	153,058	639,000		58,820	697,820
2	Ameren Energy	NF	4	4	9	3	1	13
3	Commonwealth Edison	LFP	355,403	355,403	574,745		89,291	664,036
4	Commonwealth Edison	OS					14,998	14,998
5	Commonwealth Edison	NF	9,024	9,024	9,222		1,070	10,292
6	MAPP	NF			211			211
7	MidAmerican Energy	OS			60,000			60,000
8	Midwest ISO	LFP	558,444	516,755	417,666		68,870	486,536
9	Midwest ISO	NF	14,175	13,711	18,625		5,681	24,306
10	Midwest ISO	FNS	2,227,059	2,161,747	41,422,069		4,680,433	46,102,502
11	Midwest ISO	OS					765,335	765,335
12	American Transmission	OS	3,322	3,322			2,202,756	2,202,756
13	Northern States Power	OLF			1,199,263		136,897	1,336,160
14	Omaha Public Power Dist	LFP			64,200		12,252	76,452
15	PJM Interconnection	LFP	373,364	373,364	1,203,245		534,964	1,738,209
16	PJM Interconnection	NF	344,247	344,247	127,298			127,298
	<b>TOTAL</b>		4,038,100	3,930,635	45,750,553	3	8,571,468	54,322,024

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2005		Year/Period of Report End of 2004/Q4		
TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565) (Including transactions referred to as "wheeling")								
<p>1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.</p> <p>2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.</p> <p>3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.</p> <p>4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.</p> <p>5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.</p> <p>6. Enter "TOTAL" in column (a) as the last line.</p> <p>7. Footnote entries and provide explanations following all required data.</p>								
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Megawatt-hours Received (c)	Megawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	Wisconsin Electric Co.	OS			15,000			15,000
2	NERC	OS					100	100
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
	TOTAL		4,038,100	3,930,635	45,750,553	3	8,571,468	54,322,024

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
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**Schedule Page: 332 Line No.: 1 Column: b**

The Long-Term Firm Point-to-Point Transmission Reservation will expire January 1, 2008.

**Schedule Page: 332 Line No.: 1 Column: g**

Ancillary services including scheduling fees and reactive supplies.

**Schedule Page: 332 Line No.: 2 Column: g**

Ancillary services including scheduling fees and reactive supplies.

**Schedule Page: 332 Line No.: 3 Column: b**

Effective May 1, 2004, ComEd has joined the PJM Interconnections, LLC. The Long-Term Firm Point-to-Point Transmission Reservations have been assigned to PJM by ComEd.

**Schedule Page: 332 Line No.: 3 Column: g**

Ancillary services including scheduling fees and reactive supplies.

**Schedule Page: 332 Line No.: 4 Column: b**

FERC assessment charges.

**Schedule Page: 332 Line No.: 4 Column: g**

FERC assessment charges.

**Schedule Page: 332 Line No.: 5 Column: g**

Ancillary services including scheduling fees and reactive supplies.

**Schedule Page: 332 Line No.: 7 Column: b**

This is a Transmission Loading Relief (TLR) Conditional Put intended to facilitate a capacity transaction.

**Schedule Page: 332 Line No.: 8 Column: b**

The Long-Term Firm Point-to-Point Transmission Reservation expired April 30, 2004.

**Schedule Page: 332 Line No.: 8 Column: g**

Ancillary services including scheduling fees, reactive supplies, cost adder, and administrative fees.

**Schedule Page: 332 Line No.: 9 Column: g**

Ancillary services including scheduling fees, reactive supplies, cost adder, and administrative fees.

**Schedule Page: 332 Line No.: 10 Column: g**

Ancillary services including scheduling fees, reactive supplies, cost adder, and administrative fees.

**Schedule Page: 332 Line No.: 11 Column: b**

FERC assessment charges.

**Schedule Page: 332 Line No.: 11 Column: g**

FERC assessment charges - \$12,313 allocated to point-to-point transmission services and \$753,022 allocated to firm network transmission services.

**Schedule Page: 332 Line No.: 12 Column: a**

WPS Investments LLC (in which Wisconsin Public Service Corporation holds a 36.36% ownership interest) holds a 22.64% ownership interest in American Transmission Company LLC.

**Schedule Page: 332 Line No.: 12 Column: b**

Reliability issues resulted in the net transfer of energy of 3,322 MWHs with the American Transmission Company, LLC. The Net Power Exchange is invoiced by the American Transmission Company, LLC as a load ratio share cost as a result of the 22.64% ownership interest of WPS Investments, LLC.

**Schedule Page: 332 Line No.: 12 Column: g**

Reliability issues resulted in the net transfer of energy of 3,322 MWHs with the American Transmission Company, LLC. The Net Power Exchange is invoiced by the American Transmission Company, LLC as a load ratio share cost as a result of the 22.64% ownership interest of WPS Investments, LLC.

**Schedule Page: 332 Line No.: 13 Column: b**

Northern States Power Company (NSP) assigned to Wisconsin Public Service Corporation (WPS) the use of 76 MW of their Firm Point-to-Point Transmission. WPS pays NSP for all transmission and ancillary service charges incurred by NSP from the Midwest ISO for this partial path. The reservation agreement will expire April 30, 2005.

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**Schedule Page: 332 Line No.: 13 Column: g**

Ancillary services including scheduling fees and reactive supplies.

**Schedule Page: 332 Line No.: 14 Column: b**

The Long-Term Firm Point-to-Point Transmission Reservation will expire May 31, 2007.

**Schedule Page: 332 Line No.: 14 Column: g**

Ancillary services including scheduling fees and reactive supplies.

**Schedule Page: 332 Line No.: 15 Column: b**

Three Long Term Point-to-Point Transmission Reservations were assumed from ComEd upon their joining of the PJM Interconnections, LLC. Two of the reservations will expire January 1, 2008, and the third on January 1, 2009.

**Schedule Page: 332 Line No.: 15 Column: g**

Ancillary services including scheduling fees and reactive supplies.

**Schedule Page: 332 Line No.: 16 Column: g**

Ancillary services including scheduling fees and reactive supplies.

**Schedule Page: 332.1 Line No.: 1 Column: b**

This is a voluntary market re-dispatch service to support a specific transmission path in the event of a line loss.

**Schedule Page: 332.1 Line No.: 2 Column: b**

TSIN Registration Fee for 2003.

**Schedule Page: 332.1 Line No.: 2 Column: g**

TSIN Registration Fee for 2003.

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)					
Line No.	Description (a)	Amount (b)			
1	Industry Association Dues	243,298			
2	Nuclear Power Research Expenses				
3	Other Experimental and General Research Expenses	591,633			
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities	1,046,134			
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000				
6					
7					
8					
9					
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45					
46	TOTAL	1,881,065			

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of <u>2004/Q4</u>			
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405) (Except amortization of acquisition adjustments)						
<p>1. Report in section A for the year the amounts for : (b) Depreciation Expense (Account 403; (c) Depreciation Expense for Asset Retirement Costs (Account 403.1; (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).</p> <p>2. Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.</p> <p>3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.</p> <p>Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used.</p> <p>In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.</p> <p>For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.</p> <p>4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.</p>						
A. Summary of Depreciation and Amortization Charges						
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			7,071,504		7,071,504
2	Steam Production Plant	18,291,974				18,291,974
3	Nuclear Production Plant	20,165,685				20,165,685
4	Hydraulic Production Plant-Conventional	909,082				909,082
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	4,255,913				4,255,913
7	Transmission Plant					
8	Distribution Plant	22,674,674				22,674,674
9	General Plant	2,213,223				2,213,223
10	Common Plant-Electric	6,501,715				6,501,715
11	TOTAL	75,012,266		7,071,504		82,083,770
B. Basis for Amortization Charges						
Amortization is based on a 3,5, and 7 year period as estimated by users of the (software) systems.						

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report 2004/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 336 Line No.: 1 Column: d**

The functional breakdown of Amortization of Limited Term Electric Plant (Account 404) is as follows:

Steam Production	\$ 600,544
Nuclear Production	665,743
Hydraulic Production-Conventional	22,410
Other Production	3,553
Distribution	1,011,792
General	13,570
Common-Electric	<u>4,753,892</u>
Total Amortization	\$7,071,504

**Schedule Page: 336 Line No.: 11 Column: e**

Account 403.1 is not used due to the fact that Wisconsin Public Service has received specific approval from our primary regulator, the Public Service Commission of Wisconsin, to defer depreciation expense related to asset retirement costs to a regulatory liability account.

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
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**REGULATORY COMMISSION EXPENSES**

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party.
2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	Federal Energy Regulatory Commission	167,830		167,830	
2					
3	Public Service Commission of Wisconsin	132,408	448	132,856	
4					
5	Michigan Public Service Commission		4,272	4,272	
6					
7	Wisconsin RRC Program Administrator	27,572		27,572	
8					
9					
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46	TOTAL	327,810	4,720	332,530	



Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
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**REGULATORY COMMISSION EXPENSES (Continued)**

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
4. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.
5. Minor items (less than \$25,000) may be grouped.

EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR			
CURRENTLY CHARGED TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)	Line No.
Department (f)	Account No. (g)	Amount (h)					
Electric	928	289,063					1
							2
Gas	928	43,467					3
							4
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							7
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		332,530					46

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of <u>2004/Q4</u>
<b>RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES</b>			
<p>1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D &amp; D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D &amp; D work carried with others, show separately the respondent's cost for the year and cost chargeable to others (See definition of research, development, and demonstration in Uniform System of Accounts).</p> <p>2. Indicate in column (a) the applicable classification, as shown below:</p>			
<p><b>Classifications:</b></p> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p><b>A. Electric R, D &amp; D Performed Internally:</b></p> <p>(1) Generation</p> <p style="margin-left: 20px;">a. hydroelectric</p> <p style="margin-left: 40px;">i. Recreation fish and wildlife</p> <p style="margin-left: 40px;">ii Other hydroelectric</p> <p style="margin-left: 20px;">b. Fossil-fuel steam</p> <p style="margin-left: 20px;">c. Internal combustion or gas turbine</p> <p style="margin-left: 20px;">d. Nuclear</p> <p style="margin-left: 20px;">e. Unconventional generation</p> <p style="margin-left: 20px;">f. Siting and heat rejection</p> </div> <div style="width: 45%;"> <p>(3) Transmission</p> <p style="margin-left: 20px;">a. Overhead</p> <p style="margin-left: 40px;">b. Underground</p> <p style="margin-left: 20px;">(4) Distribution</p> <p style="margin-left: 20px;">(5) Environment (other than equipment)</p> <p style="margin-left: 20px;">(6) Other (Classify and include items in excess of \$5,000.)</p> <p style="margin-left: 20px;">(7) Total Cost Incurred</p> <p><b>B. Electric, R, D &amp; D Performed Externally:</b></p> <p style="margin-left: 20px;">(1) Research Support to the electrical Research Council or the Electric Power Research Institute</p> </div> </div>			
Line No.	Classification (a)	Description (b)	
1		Electric:	
2	B (1)	Electric Power Research Institute - Membership Dues	
3	B (1)	Electric Power Research Institute - Destination Program	
4	B (1)	Electric Power Research Institute - Consulting	
5	B (4)	U of W Foundation-R&D Center for by-products utilization	
6			
7			
8			
9			
10	Total		
11			
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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4		
<b>RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)</b>					
(2) Research Support to Edison Electric Institute (3) Research Support to Nuclear Power Groups (4) Research Support to Others (Classify) (5) Total Cost Incurred 3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$5,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$5,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D & D activity. 4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e) 5. Show in column (g) the total unamortized accumulating of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year. 6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est." 7. Report separately research and related testing facilities operated by the respondent.					
Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
					1
	608,374	930.2	608,374		2
	18,750	254/921	18,750		3
	40,000		40,000		4
	15,000		15,000		5
					6
					7
					8
					9
	682,124		682,124		10
					11
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report 2004/Q4
Wisconsin Public Service Corporation			
FOOTNOTE DATA			

<b>Schedule Page: 352</b>	<b>Line No.: 4</b>	<b>Column: e</b>
Accounts 500/535/546.		
<b>Schedule Page: 352</b>	<b>Line No.: 5</b>	<b>Column: e</b>
Accounts 500/535/546.		

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
DISTRIBUTION OF SALARIES AND WAGES					
Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)	
1	Electric				
2	Operation				
3	Production	24,191,071			
4	Transmission				
5	Distribution	15,560,889			
6	Customer Accounts	8,251,163			
7	Customer Service and Informational	5,119,303			
8	Sales	13,721			
9	Administrative and General	16,874,882			
10	TOTAL Operation (Enter Total of lines 3 thru 9)	70,011,029			
11	Maintenance				
12	Production	15,485,777			
13	Transmission				
14	Distribution	7,505,022			
15	Administrative and General	19,820			
16	TOTAL Maint. (Total of lines 12 thru 15)	23,010,619			
17	Total Operation and Maintenance				
18	Production (Enter Total of lines 3 and 12)	39,676,848			
19	Transmission (Enter Total of lines 4 and 13)				
20	Distribution (Enter Total of lines 5 and 14)	23,065,911			
21	Customer Accounts (Transcribe from line 6)	8,251,163			
22	Customer Service and Informational (Transcribe from line 7)	5,119,303			
23	Sales (Transcribe from line 8)	13,721			
24	Administrative and General (Enter Total of lines 9 and 15)	16,894,702			
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)	93,021,648	9,621,419	102,643,067	
26	Gas				
27	Operation				
28	Production-Manufactured Gas				
29	Production-Nat. Gas (Including Expl. and Dev.)				
30	Other Gas Supply	290,083			
31	Storage, LNG Terminaling and Processing				
32	Transmission				
33	Distribution	9,302,787			
34	Customer Accounts	5,600,235			
35	Customer Service and Informational	1,830,523			
36	Sales	22,672			
37	Administrative and General	7,043,990			
38	TOTAL Operation (Enter Total of lines 28 thru 37)	24,090,290			
39	Maintenance				
40	Production-Manufactured Gas				
41	Production-Natural Gas				
42	Other Gas Supply				
43	Storage, LNG Terminaling and Processing				
44	Transmission				
45	Distribution	2,856,833			
46	Administrative and General	8,913			
47	TOTAL Maint. (Enter Total of lines 40 thru 46)	2,865,746			

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
DISTRIBUTION OF SALARIES AND WAGES (Continued)					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)	
48	Total Operation and Maintenance				
49	Production-Manufactured Gas (Enter Total of lines 28 and 40)				
50	Production-Natural Gas (Including Expl. and Dev.) (Total lines 29,				
51	Other Gas Supply (Enter Total of lines 30 and 42)	290,083			
52	Storage, LNG Terminating and Processing (Total of lines 31 thru				
53	Transmission (Lines 32 and 44)				
54	Distribution (Lines 33 and 45)	12,159,620			
55	Customer Accounts (Line 34)	5,600,235			
56	Customer Service and Informational (Line 35)	1,830,523			
57	Sales (Line 36)	22,672			
58	Administrative and General (Lines 37 and 46)	7,052,903			
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)	26,956,036	1,963,444	28,919,480	
60	Other Utility Departments				
61	Operation and Maintenance				
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	119,977,684	11,584,863	131,562,547	
63	Utility Plant				
64	Construction (By Utility Departments)				
65	Electric Plant	19,332,400	1,936,423	21,268,823	
66	Gas Plant	6,557,654	-46,134	6,511,520	
67	Other (provide details in footnote):				
68	TOTAL Construction (Total of lines 65 thru 67)	25,890,054	1,890,289	27,780,343	
69	Plant Removal (By Utility Departments)				
70	Electric Plant				
71	Gas Plant				
72	Other (provide details in footnote):				
73	TOTAL Plant Removal (Total of lines 70 thru 72)				
74	Other Accounts (Specify, provide details in footnote):	12,718,750	377,951	13,096,701	
75	Clearing Accounts	13,834,624	-13,881,616	-46,992	
76					
77					
78					
79					
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81					
82					
83					
84					
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86					
87					
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89					
90					
91					
92					
93					
94					
95	TOTAL Other Accounts	26,553,374	-13,503,665	13,049,709	
96	TOTAL SALARIES AND WAGES	172,421,112	-28,513	172,392,599	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of <u>2004/Q4</u>
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**COMMON UTILITY PLANT AND EXPENSES**

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

COMMON UTILITY PLANT IN SERVICE

	Total	Electric	Gas
Intangible-Software	24,060,630	18,601,273	5,459,357
Land & Land Rights	4,617,985	3,570,164	1,047,821
Structure & Improvements	65,831,882	50,894,628	14,937,254
Office Furniture & Equipment	41,302,558	31,931,008	9,371,550
Transportation Equipment	49,059,246	37,927,703	11,131,543
Stores Equipment	2,071,812	1,601,718	470,094
Tools, Shop & Garage Equipment	2,823,441	2,182,802	640,639
Laboratory Equipment	316,742	244,873	71,869
Power Operated Equipment	6,193,782	4,788,413	1,405,369
Communication Equipment	19,415,203	15,009,894	4,405,309
Miscellaneous Equipment	231,008	178,592	52,416
Asset Retirement Costs	0	0	0
 Total Common Plant	 215,924,289	 166,931,068	 48,993,221
 TOTAL COMMON CWIP	 29,864,086	 23,087,925	 6,776,161

ACCUMULATED PROVISION FOR DEPRECIATION

Balance, Beginning of Year			77,395,950
Depreciation accruals charged to:			
Depreciation Expense		8,409,928	
Transportation Equipment Expense		3,500,792	
			11,910,720
Depreciation Accrual Expense Adjustments			
Add: 254161 ARC Depreciation Expense		0	
Less: 254160 Reg Liab ARO Depr Expense (incl. in 403)		0	
Total Depreciation Provision for Year			11,910,720
Net Charges for Plant Retired:			
Book Cost of Plant Retired		8,740,719	
Cost of Removal		43,758	
Salvage - Credit		(498,183)	
			8,286,294

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
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**COMMON UTILITY PLANT AND EXPENSES**

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

Adjustments/Reclassification

Non ARO Cost of Removal Transfer Out	0	
Donations	31,433	
Other Reclassifications	(712,429)	
		(680,996)
Balance, End of Year		80,339,380

Footnote:

End Balance (above)	80,339,380
Less: 108200 ARO Depreciation (Non-Rate base)	-
Add: 254160 ARO COR Depr (Rate base)	-
Ending Rate Base Reserve	80,339,380

**ALLOCATION TO UTILITY DEPARTMENTS - ACCUMULATED PROVISION FOR DEPRECIATION**

	Accruals for The Year	Balance End of Year
Electric Department	6,501,715	62,322,434
Gas Department	1,908,213	18,016,946
Totals	8,409,928	80,339,380

Footnotes:

End Balance - Electric	62,322,434
Less: 108200 ARO Depreciation (Non-Rate base)	-
Add: 254160 ARO COR Depr (Rate base)	-
Ending Rate Base Reserve - Electric	62,322,434
End Balance - Gas	18,016,946
Less: 108200 ARO Depreciation (Non-Rate base)	-
Add: 254160 ARO COR Depr (Rate base)	-
Ending Rate Base Reserve - Gas	18,016,946



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**COMMON UTILITY PLANT AND EXPENSES**

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

ACCUMULATED PROVISION FOR AMORTIZATION

Balance, Beginning of Year		12,361,932
Amortization accruals charged to:		
Amortization Expense		6,149,129
Net Charges for Plant Retired:		
Book Cost of Plant Retired	5,476,164	
Cost of Removal	0	
Salvage - Credit	0	
		5,476,164
Adjustments/Reclassifications - Credits		126,412
Balance, End of Year		13,161,309

ALLOCATION TO UTILITY DEPARTMENTS - ACCUMULATED PROVISION FOR AMORTIZATION

	Accruals for	Balance
	The Year	End of Year
Electric Department	4,753,892	10,157,103
Gas Department	1,395,237	3,004,206
Totals	6,149,129	13,161,309

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
ELECTRIC ENERGY ACCOUNT					
Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.					
Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	10,782,870
3	Steam	8,781,165	23	Requirements Sales for Resale (See instruction 4, page 311.)	2,274,107
4	Nuclear	2,284,101	24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	436,412
5	Hydro-Conventional	262,536	25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	30,414
7	Other	259,025	27	Total Energy Losses	651,278
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	14,175,081
9	Net Generation (Enter Total of lines 3 through 8)	11,586,827			
10	Purchases	2,760,936			
11	Power Exchanges:				
12	Received	10,809			
13	Delivered	79,817			
14	Net Exchanges (Line 12 minus line 13)	-69,008			
15	Transmission For Other (Wheeling)				
16	Received				
17	Delivered				
18	Net Transmission for Other (Line 16 minus line 17)				
19	Transmission By Others Losses	-103,674			
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	14,175,081			

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<b>MONTHLY PEAKS AND OUTPUT</b>						
<p>(1) Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non- integrated system.</p> <p>(2) Report on line 2 by month the system's output in Megawatt hours for each month.</p> <p>(3) Report on line 3 by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.</p> <p>(4) Report on line 4 by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.</p> <p>(5) Report on lines 5 and 6 the specified information for each monthly peak load reported on line 4.</p>						
NAME OF SYSTEM:						
Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	1,188,625	64,773	1,648	6	18
30	February	1,110,879	87,404	1,547	4	19
31	March	1,204,652	40,427	1,580	11	19
32	April	1,143,191	78,884	1,449	1	20
33	May	1,118,348	22,007	1,525	5	12
34	June	1,151,888	21,564	1,809	8	17
35	July	1,255,223	28,704	1,869	20	16
36	August	1,229,448	23,408	1,770	26	17
37	September	1,208,034	17,603	1,796	2	17
38	October	1,175,141	15,382	1,529	26	19
39	November	1,133,744	11,994	1,642	29	18
40	December	1,255,908	37,077	1,794	21	18
41	TOTAL	14,175,081	449,227			

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FOOTNOTE DATA			

**Schedule Page: 401 Line No.: 7 Column: b**

Other includes a 2004 reclassification of 1,059 MWHs generated in 2003 by leased diesel generators and reported incorrectly as purchased power in the 2003 Form 1.

**Schedule Page: 401 Line No.: 29 Column: b**

Column (b) includes firm, interruptible, and non-requirement sales.

**Schedule Page: 401 Line No.: 29 Column: c**

Column (c) consists of non-requirement sales but excludes interruptible sales since interruptible sales are provided on a requirements basis subject to interruption on an emergency basis only.

**Schedule Page: 401 Line No.: 29 Column: d**

Column (d) consists of only firm capacity and excludes both non-requirement sales, column (c), and interruptible sales.

This figure excludes 65 MW related to opportunity sale made to Upper Peninsula Power Company for the P-31 contract.

**Schedule Page: 401 Line No.: 30 Column: d**

This figure excludes 65 MW related to opportunity sale made to Upper Peninsula Power Company for the P-31 contract.

**Schedule Page: 401 Line No.: 31 Column: d**

This figure excludes 65 MW related to opportunity sale made to Upper Peninsula Power Company for the P-31 contract.

**Schedule Page: 401 Line No.: 32 Column: d**

This figure excludes 65 MW related to opportunity sale made to Upper Peninsula Power Company for the P-31 contract.

**Schedule Page: 401 Line No.: 33 Column: d**

This figure excludes 65 MW related to opportunity sale made to Upper Peninsula Power Company for the P-31 contract.

**Schedule Page: 401 Line No.: 34 Column: d**

This figure excludes 65 MW related to opportunity sale made to Upper Peninsula Power Company for the P-31 contract.

**Schedule Page: 401 Line No.: 35 Column: d**

This figure excludes 65 MW related to opportunity sale made to Upper Peninsula Power Company for the P-31 contract.

**Schedule Page: 401 Line No.: 36 Column: d**

This figure excludes 65 MW related to opportunity sale made to Upper Peninsula Power Company for the P-31 contract.

**Schedule Page: 401 Line No.: 37 Column: d**

This figure excludes 65 MW related to opportunity sale made to Upper Peninsula Power Company for the P-31 contract.

**Schedule Page: 401 Line No.: 38 Column: d**

This figure excludes 65 MW related to opportunity sale made to Upper Peninsula Power Company for the P-31 contract.

**Schedule Page: 401 Line No.: 39 Column: d**

This figure excludes 65 MW related to opportunity sale made to Upper Peninsula Power Company for the P-31 contract.

**Schedule Page: 401 Line No.: 40 Column: d**

This figure excludes 65 MW related to opportunity sale made to Upper Peninsula Power Company for the P-31 contract.

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)							
<p>1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.</p>							
Line No.	Item (a)	Plant Name: Pulliam 3 (b)		Plant Name: Pulliam 4 (c)			
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear	Steam		Steam			
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Conventional		Conventional			
3	Year Originally Constructed	1943		1947			
4	Year Last Unit was Installed	1943		1947			
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	30.00		30.00			
6	Net Peak Demand on Plant - MW (60 minutes)	0		0			
7	Plant Hours Connected to Load	7821		7889			
8	Net Continuous Plant Capability (Megawatts)	0		0			
9	When Not Limited by Condenser Water	25		30			
10	When Limited by Condenser Water	24		30			
11	Average Number of Employees	0		0			
12	Net Generation, Exclusive of Plant Use - KWh	122642000		150126000			
13	Cost of Plant: Land and Land Rights	82051		82051			
14	Structures and Improvements	1579418		1684097			
15	Equipment Costs	12379400		11879962			
16	Asset Retirement Costs	0		0			
17	Total Cost	14040869		13646110			
18	Cost per KW of Installed Capacity (line 17/5) Including	468.0290		454.8703			
19	Production Expenses: Oper, Supv, & Engr	0		89			
20	Fuel	2443196		2707681			
21	Coolants and Water (Nuclear Plants Only)	0		0			
22	Steam Expenses	393998		364683			
23	Steam From Other Sources	0		0			
24	Steam Transferred (Cr)	0		0			
25	Electric Expenses	107373		96442			
26	Misc Steam (or Nuclear) Power Expenses	0		163			
27	Rents	0		0			
28	Allowances	0		0			
29	Maintenance Supervision and Engineering	2022		2478			
30	Maintenance of Structures	10797		3517			
31	Maintenance of Boiler (or reactor) Plant	288702		286752			
32	Maintenance of Electric Plant	88861		70811			
33	Maintenance of Misc Steam (or Nuclear) Plant	1982		1725			
34	Total Production Expenses	3336931		3534341			
35	Expenses per Net KWh	0.0272		0.0235			
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Coal	Oil	Gas	Coal	Oil	Gas
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Tons	BBLS	MCF	Tons	BBLS	MCF
38	Quantity (Units) of Fuel Burned	101009	0	51505	119311	0	36516
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	8793	0	1004	8794	0	1004
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	18.150	0.000	7.040	18.150	0.000	6.910
41	Average Cost of Fuel per Unit Burned	20.600	0.000	7.040	20.580	0.000	6.910
42	Average Cost of Fuel Burned per Million BTU	1.166	0.000	7.009	1.165	0.000	6.878
43	Average Cost of Fuel Burned per KWh Net Gen	0.017	0.000	0.107	0.017	0.000	0.098
44	Average BTU per KWh Net Generation	14970.000	0.000	0.000	14283.000	0.000	0.000

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)											
<p>9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.</p>											
Plant Name: Pulliam 5 (d)			Plant Name: Pulliam 6 (e)			Plant Name: Pulliam 7 (f)			Line No.		
Steam			Steam			Steam			1		
Conventional			Conventional			Conventional			2		
1949			1951			1958			3		
1949			1951			1958			4		
50.00			62.50			75.00			5		
0			0			0			6		
8643			7002			8157			7		
0			0			0			8		
52			70			82			9		
50			69			82			10		
0			0			0			11		
328125000			360034000			569016000			12		
136751			170939			205127			13		
3781325			3063835			4617115			14		
20997893			26369873			34333655			15		
0			0			0			16		
24915969			29604647			39155897			17		
498.3194			473.6744			522.0786			18		
0			3795			26			19		
4986306			5344280			7717839			20		
0			0			0			21		
376942			402857			411382			22		
0			0			0			23		
0			0			0			24		
28585			28567			28569			25		
0			1223			54			26		
0			0			0			27		
0			0			0			28		
1023			14073			3477			29		
40299			37886			12624			30		
110754			1188403			674594			31		
28235			2928511			57531			32		
999			11240			1439			33		
5573143			9960835			8907535			34		
0.0170			0.0277			0.0157			35		
Coal	Oil	Gas	Coal	Oil	Gas	Coal	Oil	Gas	36		
Tons	BBLS	MCF	Tons	BBLS	MCF	Tons	BBLS	MCF	37		
233143	0	23544	254877	0	16898	366230	0	29336	38		
8795	0	1004	8792	0	1006	8796	0	1004	39		
18.150	0.000	7.900	18.150	0.000	6.470	18.150	0.000	6.970	40		
20.610	0.000	7.900	20.540	0.000	6.470	20.520	0.000	6.970	41		
1.165	0.000	7.058	1.159	0.000	6.428	1.163	0.000	6.946	42		
0.015	0.000	0.090	0.015	0.000	0.077	0.013	0.000	0.079	43		
12685.000	0.000	0.000	12593.000	0.000	0.000	11407.000	0.000	0.000	44		

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)									
9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.									
Plant Name: Pulliam 8 (d)			Plant Name: Pulliam-Common (e)			Plant Name: Total-Pulliam (f)			Line No.
Steam						Steam			1
Conventional						Conventional			2
1964						1927			3
1964						1964			4
125.00			0.00			372.50			5
0			0			0			6
8276			0			47788			7
0			0			0			8
133			0			393			9
131			0			386			10
0			0			156			11
943463000			0			2473406000			12
341879			0			1018798			13
6096958			0			20822748			14
47542319			0			153503103			15
0			0			0			16
53981156			0			175344649			17
431.8492			0.0000			470.7239			18
4016			2328704			2336630			19
11732715			0			34932016			20
0			0			0			21
425458			1991992			4367312			22
0			0			0			23
0			0			0			24
32167			588107			909810			25
4987			1050785			1057212			26
0			18501			18501			27
0			0			0			28
3780			827771			854624			29
3833			759102			868058			30
687733			1929217			5166155			31
137707			542778			3854434			32
1440			554836			573661			33
13033836			10591793			54938413			34
0.0138			0.0000			0.0222			35
Coal	Oil	Gas	Coal	Oil	Gas	Coal	Oil	Gas	36
Tons	BBLS	MCF	Tons	BBLS	MCF	Tons	BBLS	MCF	37
560708	0	30718	0	0	0	1635278	0	188517	38
8796	0	1003	0	0	0	8795	0	1004	39
18.150	0.000	7.100	0.000	0.000	0.000	18.150	0.000	6.970	40
20.540	0.000	7.100	0.000	0.000	0.000	20.560	0.000	6.970	41
1.164	0.000	7.076	0.000	0.000	0.000	1.163	0.000	6.939	42
0.012	0.000	0.074	0.000	0.000	0.000	0.014	0.000	0.089	43
10517.000	0.000	0.000	0.000	0.000	0.000	11761.000	0.000	0.000	44

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)											
<p>9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.</p>											
Plant Name: <i>Weston 1</i> (d)			Plant Name: <i>Weston 2</i> (e)			Plant Name: <i>Weston 3</i> (f)			Line No.		
Steam			Steam			Steam			1		
Conventional			Conventional			Conventional			2		
1954			1960			1981			3		
1954			1960			1981			4		
60.00			75.00			321.60			5		
0			0			0			6		
8405			8301			7905			7		
0			0			0			8		
62			88			340			9		
59			85			334			10		
0			0			0			11		
387337000			646289000			2400462000			12		
502009			627512			2671966			13		
4457188			4285268			42934466			14		
22826665			27637478			202828676			15		
0			0			0			16		
27785862			32550258			248435108			17		
463.0977			434.0034			772.4972			18		
845			1929			269154			19		
5620858			7570107			26773572			20		
0			0			0			21		
28401			96537			655003			22		
0			0			0			23		
0			0			0			24		
29			20			172154			25		
1136			13563			320992			26		
0			0			0			27		
0			0			0			28		
23276			16279			105833			29		
23850			11185			314650			30		
793047			834754			4762235			31		
200410			388965			590396			32		
10849			3314			73818			33		
6702701			8936653			34037807			34		
0.0173			0.0138			0.0142			35		
Coal	Oil	Gas	Coal	Oil	Gas	Coal	Oil	Gas	36		
Tons	BBLS	MCF	Tons	BBLS	MCF	Tons	BBLS	MCF	37		
295521	0	19549	405777	0	11389	1415451	0	28342	38		
8657	0	1005	8649	0	1004	8650	0	1004	39		
16.760	59.500	7.760	16.760	59.500	6.960	17.280	0.000	8.440	40		
18.510	0.000	7.760	18.460	0.000	6.960	18.750	0.000	8.440	41		
1.074	0.000	7.720	1.072	0.000	6.930	1.076	0.000	8.403	42		
0.014	0.000	0.101	0.012	0.000	0.075	0.011	0.000	0.087	43		
13199.000	0.000	0.000	10828.000	0.000	0.000	10282.000	0.000	0.000	44		



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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)									
<p>9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.</p>									
Plant Name: <i>Weston-Common</i> (d)			Plant Name: <i>Plant Total-Weston</i> (e)			Plant Name: <i>Kewaunee-Total</i> (f)			Line No.
			Steam			Nuclear			1
			Conventional			Conventional			2
			1954			1974			3
			1981			1974			4
0.00			456.60			607.90			5
0			0			0			6
0			24611			7050			7
0			0			0			8
0			490			577			9
0			478			574			10
0			148			476			11
0			3434088000			3873882000			12
0			3801487			1080266			13
0			51676922			66939325			14
0			253292819			380604522			15
0			0			0			16
0			308771228			448624113			17
0.0000			676.2401			737.9900			18
3133771			3405699			11642439			19
0			39964537			17667613			20
0			0			41824			21
1260467			2040408			11087088			22
0			0			0			23
0			0			0			24
413046			585249			876090			25
2110796			2446487			28738435			26
20341			20341			0			27
0			0			0			28
770788			916176			15917777			29
256238			605923			872875			30
1353162			7743198			16303865			31
252806			1432577			5854309			32
283920			371901			4289167			33
9855335			59532496			113291482			34
0.0000			0.0173			0.0292			35
Coal	Oil	Gas	Coal	Oil	Gas	Nuclear			36
Tons	BBLS	MCF	Tons	BBLS	MCF	MWD			37
0	0	0	2116749	0	59280	500924	0	0	38
0	0	0	8651	0	1004	82	0	0	39
0.000	0.000	0.000	17.110	59.500	7.930	36.830	0.000	0.000	40
0.000	0.000	0.000	18.660	0.000	7.930	36.210	0.000	0.000	41
0.000	0.000	0.000	1.075	0.000	7.896	0.442	0.000	0.000	42
0.000	0.000	0.000	0.012	0.000	0.089	0.005	0.000	0.000	43
0.000	0.000	0.000	10714.000	0.000	0.000	10592.000	0.000	0.000	44

Name of Respondent Wisconsin Public Service Corporation			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission			Date of Report (Mo, Da, Yr) 03/31/2005		Year/Period of Report End of 2004/Q4	
STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)									
<p>9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.</p>									
Plant Name: <u>Kew-WPS</u> (d)			Plant Name: <u>Columbia 1 &amp; 2</u> (e)			Plant Name: <u>Edgewater 4</u> (f)			Line No.
Nuclear			Steam			Steam			1
Conventional			Conventional			Conventional			2
1974			1975			1969			3
1974			1978			1969			4
358.70			335.20			105.80			5
0			0			0			6
7050			0			0			7
0			0			0			8
340			355			103			9
338			348			103			10
0			0			0			11
2284101000			2256564000			6171070000			12
637357			629069			601856			13
39494202			19284158			2536867			14
224556668			112166840			27207126			15
135749744			0			0			16
400437971			132080067			30345849			17
1116.3590			394.0336			286.8228			18
6897362			789996			372356			19
10703141			29244309			7998732			20
24676			0			0			21
6541854			914402			335024			22
0			0			0			23
0			0			0			24
516893			366501			136500			25
16818311			802994			190375			26
0			12050			3583			27
0			0			0			28
9458460			112439			42878			29
514996			72739			9418			30
9643601			2864819			702899			31
3477796			437425			687826			32
2537249			180718			163198			33
67134339			35798392			10642789			34
0.0294			0.0159			0.0172			35
Nuclear			Coal	Oil	Gas	Coal	Oil	Gas	36
MWD			Tons	BBLS	MCF	Tons	BBLS	MCF	37
295545	0	0	1410724	3300	0	346676	2216	0	38
82	0	0	8477	138875	0	8668	138875	16300	39
36.830	0.000	0.000	20.100	47.130	0.000	21.620	53.260	26.470	40
36.210	0.000	0.000	20.630	44.520	0.000	21.510	55.100	26.470	41
0.442	0.000	0.000	1.217	7.524	0.000	1.277	8.760	1604.780	42
0.005	0.000	0.000	0.013	0.081	0.000	0.013	0.088	16.010	43
10592.000	0.000	0.000	10739.000	0.000	0.000	9924.000	0.000	0.000	44

Name of Respondent Wisconsin Public Service Corporation			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission			Date of Report (Mo, Da, Yr) 03/31/2005			Year/Period of Report End of 2004/Q4		
STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)											
<p>9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.</p>											
Plant Name: <u>Weston W31, W32</u> (d)			Plant Name: <u>W Marinette M31, M32</u> (e)			Plant Name: <u>W MarinetteM33-Total</u> (f)			Line No.		
Combustion Turbine			Combustion Turbine			Combustion Turbine			1		
Conventional			Conventional			Conventional			2		
1969			1971			1993			3		
1973			1973			1993			4		
72.50			83.80			83.50			5		
0			0			0			6		
608			353			664			7		
0			0			0			8		
87			91			106			9		
72			87			74			10		
0			0			1			11		
27123000			10167000			37618000			12		
0			66538			296210			13		
308756			817467			8012387			14		
6285025			8930284			18138163			15		
0			0			0			16		
6593781			9814289			26446760			17		
90.9487			117.1156			316.7277			18		
72037			122859			102434			19		
2681861			1261760			3679297			20		
0			0			0			21		
0			0			0			22		
0			0			0			23		
0			0			0			24		
-24583			36260			167415			25		
0			0			0			26		
0			0			0			27		
0			0			0			28		
19373			25156			137470			29		
4050			14825			6207			30		
0			0			0			31		
105247			209189			114843			32		
0			0			0			33		
2857985			1670049			4207666			34		
0.1054			0.1643			0.1119			35		
Oil	Gas		Oil	Gas		Oil	Gas		36		
BBLS	MCF		BBLS	MCF		BBLS	MCF		37		
731	372887	0	2	165960	0	72	531560	0	38		
13800	1004	0	138000	1004	0	138000	1004	0	39		
0.000	7.138	0.000	0.000	7.602	0.000	0.000	6.909	0.000	40		
27.820	7.138	0.000	86.220	7.602	0.000	85.930	6.909	0.000	41		
4.800	7.098	0.000	14.880	7.583	0.000	14.820	6.882	0.000	42		
0.066	0.099	0.000	0.240	0.123	0.000	0.201	0.098	0.000	43		
13891.000	0.000	0.000	16364.000	0.000	0.000	14198.000	14198.000	0.000	44		

Name of Respondent Wisconsin Public Service Corporation			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission			Date of Report (Mo, Da, Yr) 03/31/2005			Year/Period of Report End of 2004/Q4		
STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)											
<p>9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.</p>											
Plant Name: <u>W Marinette M33-WPS</u> (d)			Plant Name: <u>De Pere Energy Centr</u> (e)			Plant Name: <u>Pulliam 31</u> (f)			Line No.		
Combustion Turbine			Combustion Turbine			Combustion Turbine					
Conventional			Conventional			Conventional					
									1		
									2		
1993			1999			2003			3		
1993			1999			2003			4		
56.80			180.00			82.62			5		
0			0			0			6		
664			750			1071			7		
0			0			0			8		
72			196			104			9		
50			181			73			10		
0			5			0			11		
37618000			99916000			64613000			12		
201423			0			0			13		
5448423			24590307			1308324			14		
12333951			50027239			33022726			15		
0			0			0			16		
17983797			74617546			34331050			17		
316.6161			414.5419			415.5295			18		
91467			344830			0			19		
3679297			8153699			5307704			20		
0			0			0			21		
0			0			0			22		
0			0			0			23		
0			0			0			24		
119068			312070			289245			25		
0			0			0			26		
0			0			0			27		
0			0			0			28		
98129			148482			0			29		
4424			2652			0			30		
0			0			0			31		
81713			157929			0			32		
0			0			0			33		
4074098			9119662			5596949			34		
0.1083			0.0913			0.0866			35		
Oil	Gas		Oil	Gas		Oil	Gas				
BBLS	MCF		BBLS	MCF		BBLS	MCF				
72	531560	0	141	1178724	0	227	814760	0	38		
138000	1004	0	138000	1006	0	138000	1004	0	39		
0.000	6.909	0.000	117.150	6.912	0.000	61.740	6.576	0.000	40		
85.930	6.909	0.000	47.790	6.912	0.000	-220.310	6.576	0.000	41		
14.820	6.882	0.000	8.246	6.885	0.000	-38.010	6.552	0.000	42		
0.201	0.098	0.000	0.108	0.082	0.000	-0.055	0.083	0.000	43		
14198.000	14198.000	0.000	11910.000	0.000	0.000	12677.000	0.000	0.000	44		

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Wisconsin Public Service Corporation			
FOOTNOTE DATA			

**Schedule Page: 402.3 Line No.: 16 Column: f**

The calculation of Asset Retirement Costs under the provisions of Statement No. 143 requires the use of a credit-adjusted, risk-free interest rate. Due to the fact that the credit-adjusted, risk-free rate reflects the credit standing of each individual reporting entity, the total Asset Retirement Cost for the Kewaunee Nuclear Plant cannot be provided. An independent calculation was prepared by Alliant Energy (41% joint owner), which utilized their credit-adjusted, risk-free rate to determine their portion of the Asset Retirement Cost related to Kewaunee.

**Schedule Page: 402.4 Line No.: -1 Column: d**

Joint ownership between Alliant Energy and Wisconsin Public Service Corporation. Wisconsin Public Service Corporation is the builder and operator of the unit with a 59% ownership interest.

Operating and maintenance costs of Kewaunee Nuclear Power Plant are charged to expense as incurred.

See FERC pages 202-203 for components of fuel cost.

The Kewaunee Nuclear Power Plant consists of a 2-loop pressurized water reactor of Westinghouse design. Fuel material is UO<sub>2</sub>. The reactor is rated at 1,772 megawatts thermal.

**Schedule Page: 402.4 Line No.: -1 Column: e**

Joint ownership with Alliant Energy, builder and operator of the unit. Wisconsin Public Service Corporation ownership interest is 31.8%.

**Schedule Page: 402.4 Line No.: -1 Column: f**

Joint ownership with Alliant Energy, builder and operator of the unit. Wisconsin Public Service Corporation ownership interest is 31.8%.

**Schedule Page: 402.5 Line No.: -1 Column: d**

Designed for peak load service. Automatically operated plant.

**Schedule Page: 402.5 Line No.: -1 Column: e**

Designed for peak load service. Automatically operated plant.

**Schedule Page: 402.5 Line No.: -1 Column: f**

Designed for peak load service. Automatically operated plant.

**Schedule Page: 402.6 Line No.: -1 Column: d**

Designed for peak load service. Automatically operated plant. Joint ownership with Marshfield Electric & Water Department. Wisconsin Public Service Corporation is the builder and operator and has an approximate ownership interest of 68%.

**Schedule Page: 402.6 Line No.: -1 Column: e**

Designed for peak load service. Automatically operated plant.

**Schedule Page: 402.6 Line No.: -1 Column: f**

Designed for peak load service. Automatically operated plant. Pulliam 31 capacity is owned by Wisconsin Public Service Corporation. WPSC has a Purchased Power Agreement in place with Upper Peninsula Power Company for the energy. This Purchased Power Agreement expired December 31, 2004.

**Schedule Page: 402.6 Line No.: 12 Column: d**

WPS took all of the generation from M33 during 2004.

**Schedule Page: 402.6 Line No.: 38 Column: d1**

WPS took all of the generation from M33 during 2004. As a result, the WPS share of fuel burned is the same as M33 total fuel burned.

**Schedule Page: 402.6 Line No.: 38 Column: d2**

WPS took all of the generation from M33 during 2004. As a result, the WPS share of fuel burned is the same as M33 total fuel burned.

**Schedule Page: 402.6 Line No.: 41 Column: f1**

An adjustment was made in January 2004 to increase oil inventory and decrease fuel burn by 65,931 gallons and \$58,305. This was a correction to 2003 data reported. As a result of this adjustment, 2004 calculations appear distorted.

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Wisconsin Public Service Corporation			
FOOTNOTE DATA			

The actual burn in 2004 was 9,518 gallons at a cost of \$8,379. Calculating oil costs based upon 2004 actual use only (and excluding the correction to burn) will result in a cost of \$36.97 per barrel.

**Schedule Page: 402.6 Line No.: 42 Column: f1**

An adjustment was made in January 2004 to increase oil inventory and decrease fuel burn by 65,931 gallons and \$58,305. This was a correction to 2003 data reported. As a result of this adjustment, 2004 calculations appear distorted.

The actual burn in 2004 was 9,518 gallons at a cost of \$8,379. Calculating oil costs based upon 2004 actual use only (and excluding the correction to burn) will result in an average cost of fuel burned per million BTU of \$6.38.

**Schedule Page: 402.6 Line No.: 43 Column: f1**

An adjustment was made in January 2004 to increase oil inventory and decrease fuel burn by 65,931 gallons and \$58,305. This was a correction to 2003 data reported. As a result of this adjustment, 2004 calculations appear distorted.

The actual burn in 2004 was 9,518 gallons at a cost of \$8,379. Calculating oil costs based upon 2004 actual use only (and excluding the correction to burn) will result in an average cost of fuel burned per KWH net generation of \$0.092.

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HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)					
1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings) 2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number. 3. If net peak demand for 60 minutes is not available, give that which is available specifying period. 4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.					
Line No.	Item (a)	FERC Licensed Project No. 1966 Plant Name: Grandfather Falls (b)	FERC Licensed Project No. 0 Plant Name: (c)		
1	Kind of Plant (Run-of-River or Storage)	Peaking			
2	Plant Construction type (Conventional or Outdoor)	Conventional			
3	Year Originally Constructed	1938			
4	Year Last Unit was Installed	1938			
5	Total installed cap (Gen name plate Rating in MW)	17.24	0.00		
6	Net Peak Demand on Plant-Megawatts (60 minutes)	0	0		
7	Plant Hours Connect to Load	8,656	0		
8	Net Plant Capability (in megawatts)				
9	(a) Under Most Favorable Oper Conditions	17	0		
10	(b) Under the Most Adverse Oper Conditions	17	0		
11	Average Number of Employees	1	0		
12	Net Generation, Exclusive of Plant Use - Kwh	85,493,525	0		
13	Cost of Plant				
14	Land and Land Rights	384,914	0		
15	Structures and Improvements	323,330	0		
16	Reservoirs, Dams, and Waterways	4,416,054	0		
17	Equipment Costs	1,355,526	0		
18	Roads, Railroads, and Bridges	6,754	0		
19	Asset Retirement Costs	0	0		
20	TOTAL cost (Total of 14 thru 19)	6,486,578	0		
21	Cost per KW of Installed Capacity (line 20 / 5)	376.2516	0.0000		
22	Production Expenses				
23	Operation Supervision and Engineering	131,067	0		
24	Water for Power	259,684	0		
25	Hydraulic Expenses	24,451	0		
26	Electric Expenses	28,767	0		
27	Misc Hydraulic Power Generation Expenses	92,906	0		
28	Rents	0	0		
29	Maintenance Supervision and Engineering	50,238	0		
30	Maintenance of Structures	15,523	0		
31	Maintenance of Reservoirs, Dams, and Waterways	158,284	0		
32	Maintenance of Electric Plant	16,657	0		
33	Maintenance of Misc Hydraulic Plant	3,042	0		
34	Total Production Expenses (total 23 thru 33)	780,619	0		
35	Expenses per net KWh	0.0091	0.0000		

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GENERATING PLANT STATISTICS (Small Plants)						
1. Small generating plants are steam plants of, less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating). 2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.						
Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (In MW) (c)	Net Peak Demand MW (60 min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1	HYDRO: LIC PROJECT NO.					
2	Caldron Falls 2525	1924	6.40		14,872	1,153,609
3	High Falls 2595	1910	7.00		18,520	2,792,467
4	Johnson Falls 2522	1923	3.52		11,715	723,289
5	Sandstone Rapids 2546	1925	3.84		12,557	1,741,254
6	Potato Rapids 2560	1921	1.38		4,335	601,651
7	Peshtigo 2581	1920	0.59		3,405	464,998
8	Otter Rapids 1957	1907	0.50		1,589	1,449,211
9	Hat Rapids *	1905	1.70		7,723	2,060,071
10	Tomahawk 1940	1937	2.60		12,276	990,629
11	Alexander 1979	1924	4.20		19,944	1,729,830
12	Merrill **	1917	2.34		8,405	3,672,552
13	Wausau 1999	1921	5.40		26,011	2,651,466
14	Jersey 2476	1920	0.51		3,030	534,386
15	Grand Rapids 2433	1910	7.57		32,660	3,479,541
16						
17	TOTAL HYDRO		47.55		177,042	24,044,954
18						
19						
20	INTERNAL COMBUSTION					
21	Eagle River	1964	4.00		88	585,976
22	Oneida Casino	1996	4.00		5	1,078,320
23						
24	TOTAL INTERNAL COMBUSTION		8.00		93	1,664,296
25						
26						
27	WIND TURBINES					
28	Lincoln Turbines	1999	9.24		16,432	10,774,152
29	Glenmore Turbines	1998	1.20		2,004	2,005,519
30						
31	TOTAL WIND		10.44		18,436	12,779,671
32						
33						
34						
35						
36	* License surrendered August 1982.					
37	** License surrendered December 1981.					
38						
39						
40						
41						
42						
43						
44						
45						
46						



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**GENERATING PLANT STATISTICS (Small Plants) (Continued)**

3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 403. 4. If net peak demand for 60 minutes is not available, give the which is available, specifying period. 5. If any plant is equipped with combinations of steam, hydro internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.

Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents per Million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
						1
180,251	138,285		85,034			2
398,924	163,752		107,445			3
205,480	118,250		61,435			4
453,452	126,973		79,147			5
435,979	52,210		35,854			6
788,132	40,016		15,824			7
2,898,422	86,530		34,374			8
1,211,806	84,179		20,246			9
381,011	118,302		36,082			10
411,864	152,925		39,504			11
1,569,467	130,596		63,407			12
491,012	212,832		264,059			13
1,047,816	61,083		29,359			14
459,649	334,857		155,741			15
						16
505,677	1,820,790		1,027,511			17
						18
						19
						20
146,494	12,152	6,648	5,680	Diesel Fuel	720	21
269,580	9,784	533	8,798	Diesel Fuel	1,182	22
						23
208,037	21,936	7,181	14,478			24
						25
						26
						27
1,166,034	56,811		181,774			28
1,671,266	22,262		-14,107			29
						30
1,224,106	79,073		167,667			31
						32
						33
						34
						35
						36
						37
						38
						39
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						41
						42
						43
						44
						45
						46

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2005	Year/Period of Report End of 2004/Q4
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### SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
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- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Antigo (Antigo)	Distribution U	115.00	24.90	
2	Ashland (Green Bay)	Distribution U	69.00	24.90	
3	Aurora St (Antigo)	Distribution U	115.00	24.90	
4	Aviation (Oshkosh)	Distribution U	138.00	24.90	
5	Bayport (Howard)	Distribution U	138.00	24.90	
6	Beardsley (Kewaunee)	Distribution U	69.00	12.50	
7	Bluestone (Bellvue)	Distribution U	69.00	12.50	
8	Bowen St (Oshkosh)	Distribution U	69.00	24.90	
9			69.00	12.50	
10	Brillion Iron Works (Brillion)	Distribution U	69.00	12.50	
11	Brusbay (Nasewaupee)	Distribution U	69.00	24.90	
12			69.00	12.50	
13	Cassel (Marathon)	Distribution U	115.00	24.90	
14	Clear Lake (Woodruff)	Distribution U	115.00	24.90	
15	Cranberry (Lincoln)	Distribution U	115.00	24.90	
16	Daves Falls (Amberg)	Distribution U	69.00	24.90	
17	Dyckesville (Brown)	Distribution U	138.00	24.90	
18	East Krok (W. Kewaunee)	Distribution U	69.00	24.90	
19	Eastman Ave (Green Bay)	Distribution U	138.00	13.80	
20			138.00	24.90	
21	Easton (Tomahawk)	Distribution U	115.00	24.90	
22			115.00	46.00	
23	Egg Harbor (Egg Harbor)	Distribution U	69.00	24.90	
24	Elinwood (Oshkosh)	Distribution U	138.00	24.90	
25	Fourth Ave (Menominee)	Distribution U	69.00	13.80	
26	Glenview (Brillion)	Distribution U	69.00	24.90	
27	Glory Rd (DePere)	Distribution U	138.00	24.90	
28	Golden Sands (Bueno Vista)	Distribution U	138.00	24.90	
29	Goodman (Goodman)	Distribution U	69.00	24.90	
30	Grand Rapids (Mellen)	Distribution U	69.00	24.90	
31	Gravesville (Chilton)	Distribution U	69.00	24.90	
32	Harrison (Waupaca)	Distribution U	69.00	24.90	
33	Hartman Creek (Farmington)	Distribution U	138.00	24.90	
34	Henry St (Green Bay)	Distribution U	69.00	12.50	
35			69.00	24.90	
36	Highway 8 (Rhinelander)	Distribution U	115.00	24.90	
37	Highway V (Green Bay)	Distribution U	138.00	24.90	
38	Hilltop (Stettin)	Distribution U	115.00	24.90	
39	Hodag (Pelican)	Distribution U	115.00	24.90	
40	Hoover (Plover)	Distribution U	115.00	24.90	

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**SUBSTATIONS (Continued)**

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
22	1					1
45	2					2
45	2					3
45	2					4
22	1					5
12	5	1				6
14	2					7
22	1					8
11	2					9
25	3	1				10
11	1					11
5	1					12
45	2					13
58	3					14
45	2					15
21	2					16
21	2					17
17	2					18
101	3					19
45	2					20
32	3					21
56	2					22
40	2					23
45	2					24
28	1					25
45	2					26
45	2					27
45	2					28
11	2					29
14	2					30
67	3					31
45	2					32
22	1					33
7	1	1				34
22	1					35
45	2					36
67	3					37
45	2					38
22	1					39
45	2					40

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**SUBSTATIONS**

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Howard (Howard)	Distribution U	138.00	24.90	
2	James St (Green Bay)	Distribution U	69.00	24.90	
3	Kelly (Weston)	Distribution U	115.00	24.90	
4			115.00	46.00	13.80
5	Kronen (Marathon)	Distribution U	46.00	24.90	
6	Lena (Oconto)	Distribution U	69.00	24.90	
7	Liberty St (Green Bay)	Distribution U	138.00	13.80	
8			138.00	24.90	
9	Lost Dauphin (Lawrence)	Distribution U	138.00	24.90	
10	Luxemburg (Luxemburg)	Distribution U	69.00	24.90	
11	Mason St (Green Bay)	Distribution U	138.00	24.90	
12	Maine (Maine)	Distribution U	115.00	24.90	
13			115.00	46.00	13.80
14	Maplewood (Howard)	Distribution U	138.00	24.90	
15	Mears Corners (Vinland)	Distribution U	138.00	24.90	
16	Merrill (Merrill)	Distribution U	46.00	24.90	
17	Morrison Ave (Weston)	Distribution U	115.00	24.90	
18	Mountain (Armstrong)	Distribution U	69.00	24.90	
19	Mystery Hills (DePere)	Distribution U	138.00	24.90	
20	North Point (Hull)	Distribution U	115.00	24.90	
21	Oak St (DePere)	Distribution U	69.00	24.90	
22	Oconto (Oconto)	Distribution U	138.00	24.90	
23	Ontario (Green Bay)	Distribution U	138.00	24.90	
24	Oshkosh (Winnebago)	Distribution U	69.00	24.90	
25	Pearl Ave (Oshkosh)	Distribution U	69.00	24.90	
26			69.00	12.50	
27	Piehl (Rhineland)	Distribution U	115.00	24.90	
28	Pine (Pine River)	Distribution U	115.00	24.90	
29			115.00	46.00	13.80
30	Pioneer (Oconto)	Distribution U	138.00	34.50	
31	Plover (Plover)	Distribution U	115.00	24.90	
32	Pound (Pound)	Distribution U	69.00	24.90	
33	Preble (Green Bay)	Distribution U	138.00	24.90	
34	Red Maple (DePere)	Distribution U	138.00	24.90	
35	Rockland (Rockland)	Distribution U	138.00	24.90	
36	Roosevelt Rd (Marinette)	Distribution U	138.00	24.90	
37	Rosiere (Kewaunee)	Distribution U	138.00	24.90	
38	Rothschild (Weston)	Distribution U	46.00	24.90	
39	S Broadway (Green Bay)	Distribution U	69.00	13.80	
40			69.00	24.90	

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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
45	2					1
22	1					2
67	3					3
56	1					4
40	2					5
11	2					6
33	1					7
73	3					8
22	1					9
21	2					10
67	3					11
22	1					12
34	1					13
22	1					14
22	1					15
22	1					16
45	2					17
45	2					18
45	2					19
45	2					20
22	1					21
45	2					22
22	1					23
22	1					24
22	1					25
11	2	1				26
28	1					27
45	2					28
67	2					29
67	2					30
45	2					31
11	2					32
67	3					33
56	2					34
44	2					35
22	1					36
21	2					37
22	1					38
28	1					39
22	1					40

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### SUBSTATIONS

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- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	St. Germain (Newbold)	Distribution U	115.00	24.90	
2	St. Nazianz (Liberty)	Distribution U	69.00	24.90	
3	Sandstone (Stevenson)	Distribution U	69.00	24.90	
4	Second St (Menominee)	Distribution U	69.00	12.50	
5	Sherman St (Stettin)	Distribution U	115.00	24.90	
6			115.00	46.00	6.90
7			115.00	46.00	13.80
8	Sherwood (Peshtigo)	Distribution U	138.00	24.90	
9	Shoto (Two Rivers)	Distribution U	138.00	24.90	
10	Silver Cliff (Silver Cliff)	Distribution U	69.00	24.90	
11	Sister Bay (Liberty Grove)	Distribution U	69.00	24.90	
12	Stratford (Stratford)	Distribution U	115.00	24.90	
13	Strowbridge St (Wausau)	Distribution U	46.00	12.50	
14	Suamico (Suamico)	Distribution U	69.00	24.90	
15	Summit Lake (Upham)	Distribution U	115.00	24.90	
16	Sunnyvale (Wausau)	Distribution U	115.00	24.90	
17	Sunset Point (Oshkosh)	Distribution U	138.00	24.90	
18	Thirteenth Ave (Menominee)	Distribution U	69.00	12.50	
19	Three Lakes (Three Lakes)	Distribution U	115.00	24.90	
20	Tower Drive (Green Bay)	Distribution U	138.00	13.80	
21			138.00	24.90	
22	Town Line (Wausau)	Distribution U	46.00	12.50	
23			46.00	24.90	
24	Twelfth Ave (Oshkosh)	Distribution U	69.00	12.50	
25			69.00	24.90	
26	University Ave (Green Bay)	Distribution U	69.00	12.50	
27	Van Buren St (Green Bay)	Distribution U	69.00	13.80	
28	Velp Ave (Green Bay)	Distribution U	138.00	24.90	
29	Venus (Monico)	Distribution U	115.00	24.90	
30	W Marinette (Peshtigo)	Distribution U	138.00	24.90	
31	Waupaca (Waupaca)	Distribution U	138.00	24.90	
32	Wausau Trans (Wausau)	Distribution U	46.00	24.90	
33	Wells St (Marinette)	Distribution U	69.00	12.50	
34			69.00	24.90	
35	Wesmark (Glenmore)	Distribution U	69.00	24.90	
36	Weston (Wausau)	Distribution U	115.00	46.00	13.80
37	Whiting Ave (Stevens Point)	Distribution U	115.00	24.90	
38			115.00	46.00	13.80
39	Winton St (Wausau)	Distribution U	46.00	12.50	
40		U=Unattended			

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**SUBSTATIONS (Continued)**

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Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
21	2					1
34	3					2
11	2					3
14	2					4
45	2					5
32	6	2				6
20	1					7
45	2					8
45	2					9
11	2					10
45	2					11
14	2					12
14	2					13
22	1					14
11	1					15
22	1					16
45	2					17
15	3					18
13	2					19
124	4					20
22	1					21
21	3					22
22						23
7	1	1				24
22	1					25
14	2					26
99	5					27
45	2					28
21	2					29
22	1					30
45	2					31
23	2					32
14	2					33
22	1					34
36	3					35
84	1					36
59	3					37
112	2					38
11	2					39
						40

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1					
2	MVA DISTRIB SUBST(Listed-101 substs) > 10 MVsubtotal		11891.00	2888.90	89.70
3	MVA DISTRIB SUBST (Not Listed-20 substs) < 10 MVA :				
4	TOTAL MVA DISTRIBUTION SUBSTATIONS		11891.00	2888.90	89.70
5	TOTAL # DISTRIB SUBSTATIONS: 121				
6					
7					
8	SUMMARY DISTRIB BY STATE:				
9	Wisconsin: (115) 4140.00 MVA				
10	Michigan (6) 83.00 MVA				
11	Totl: (121) 4223.00 MVA				
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
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35					
36					
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39					
40					



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**SUBSTATIONS (Continued)**

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Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
						1
4132	225	7	Kewaunee Xfmrs:			2
91	53		WPSC (59%)			3
4223	278	7	WP&L (41%)			4
						5
			20/4.16 Kva	1		6
			WPSC=26,432 Kva			7
			WP&L=18,368 Kva			8
			Total=44,800 Kva			9
						10
			345/20 Kva	3		11
			WPSC=383,205 Kva			12
			WP&L=266,295 Kva			13
			Total=649,500 Kva			14
						15
			WPSC share of			16
			other jointly owned			17
			not listed.			18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40

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Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report:	Year of Report:
Wisconsin Public Service Corporation		March 31, 2005	December 31, 2004
LIST OF SUPPLEMENTARY SCHEDULES			
Enter in column (d) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages.			
Title of Schedule	Reference Page No. (b)	Date Revised (c)	Remarks (d)
Affadavit			Filing Not Required
Table of Contents	Page 1		
Table of Contents (continued)	Page 2		
Identification & Ownership			Filing Not Required
Officers and Directors			Filing Not Required
Common Stockholders			Filing Not Required
FINANCIAL SECTION			
Income Statement	F-1	Ed. 12-89	Filing Not Required
Jurisdictional Operations By Department	F-2	Ed. 12-89	Filing Not Required
Statement of Retained Earnings	F-2	Ed. 12-89	Filing Not Required
Notes to Income Statement or Balance Sheet	F-3	Ed. 12-89	Filing Not Required
Balance Sheet	F-4	Ed. 12-89	Filing Not Required
Statement of Changes in Financial Position	F-6	Ed. 12-89	Filing Not Required
Important Changes During the Year	F-8	Ed. 12-89	Filing Not Required
Return On Common Equity	F-9	Ed. 12-89	
Return On Rate Base Computation	F-10	Ed. 12-89	
Utility Plant Held for Future Use (Acct. 105)	F-11	Ed. 12-89	Filing Not Required
Nonutility Property & Accumulated Depreciation	F-11	Ed. 12-89	Filing Not Required
Utility Plant & Accumulated Depreciation at Year-End	F-12	Ed. 12-89	Filing Not Required
Utility Plant Leased to Others	F-12	Ed. 12-89	Filing Not Required
Construction Work in Progress (Acct. 107)	F-14	Ed. 12-89	Filing Not Required
Construction Overheads	F-16 & F-17	Ed. 12-89	
Completed Construction Cleared	F-16A & F-17A	Ed. 12-89	
Investments & Funds (Accts. 123-128, incl.)	F-18	Ed. 12-89	
Notes Receivable	F-19	Ed. 12-89	
Accounts Receivable	F-19	Ed. 12-89	
Accumulated Provision For Uncollectible Accounts	F-20	Ed. 12-89	
Receivables From Associated Companies	F-21	Ed. 12-92	See F-22
Materials & Supplies at Year-End	F-21	Ed. 12-92	Filing Not Required
Prepayments (Acct. 165)	F-22	Ed. 12-92	
Advance Payments for Gas (Accts. 167-168)	F-22	Ed. 12-92	None
Miscellaneous Current & Accrued Assets (Acct. 174)	F-22	Ed. 12-92	None
Extraordinary Property Losses (Acct. 182)	F-23	Ed. 12-89	None
Clearing Accounts (Acct. 184)	F-23	Ed. 12-89	Filing Not Required
Unamortized Debt Discount & Expense	F-24	Ed. 12-89	
And Unamortized Premium On Debt	F-25	Ed. 12-89	
Preliminary Survey & Investigation Charges	F-26	Ed. 12-89	Filing Not Required
Miscellaneous Deferred Debits (Acct. 186)	F-27	Ed. 12-89	Filing Not Required
Capital Stock Accounts at Year-End	F-28	Ed. 12-89	Filing Not Required
Other Paid-In-Capital (Accts. 207-211)	F-28	Ed. 12-89	Filing Not Required
Other Capital Liability	F-29	Ed. 12-89	Filing Not Required
Long Term Debt (Accts. 221-224)	F-30	Ed. 12-89	Filing Not Required
Research & Development Expenditures	F-32	Ed. 12-89	Filing Not Required
Retained Earnings (Accts. 215-216)	F-33	Ed. 12-89	Filing Not Required
Notes Payable (Acct. 231)	F-33	Ed. 12-89	
Payables To Associated Companies (Accts. 233-234)	F-34	Ed. 12-92	
Interest Accrued (Acct. 237)	F-34	Ed. 12-92	
Miscellaneous Current & Accrued Liabilities (Acct. 242)	F-34	Ed. 12-89	
Taxes Accrued (Acct. 236)	F-35	Ed. 12-89	Filing Not Required
Distribution Of Taxes To Accounts	F-36 & F-37	Ed. 12-89	
Reconciliation of Taxable Income	F-38	Ed. 12-89	Filing Not Required
Other Deferred Credits (Acct. 253)	F-39	Ed. 12-89	Filing Not Required
Accumulated Deferred Investment Tax Credits	F-40	Ed. 12-89	Filing Not Required
Property Insurance & Injuries and Damages Reserves	F-41	Ed. 12-89	Filing Not Required
Contributions in Aid of Construction	F-41	Ed. 12-89	Filing Not Required
Income from Utility Plant Leased to Others	F-42	Ed. 12-89	Filing Not Required
Income from Merchandising, Jobbing	F-42	Ed. 12-89	Filing Not Required
Nonoperating Rental Income (Acct. 418)	F-43	Ed. 12-89	Filing Not Required
Interest & Dividend Income (Acct. 419)	F-43	Ed. 12-89	
Other Income & Deductions	F-44	Ed. 12-89	Filing Not Required
Interest Charges (Accts. 427, 430 & 431)	F-45	Ed. 12-89	Filing Not Required
Extraordinary Items (Accts. 433, 434 & 409.3)	F-45	Ed. 12-89	Filing Not Required
Employee Salaries & Overtime	F-46	Ed. 12-89	Filing Not Required
Officers' Salaries	F-46	Ed. 12-89	Filing Not Required
Distribution of Salaries & Wages	F-47	Ed. 12-89	Filing Not Required
Detail Of Certain General Expense Accounts	F-50 & F-51	Ed. 12-89	
Common Utility Plant & Accumulated Depreciation	F-52 & F-53	Ed. 12-89	
Other Utility Operations	F-54	Ed. 12-89	Filing Not Required

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: March 31, 2005	Year of Report: December 31, 2004
LIST OF SUPPLEMENTARY SCHEDULES			
Enter in column (d) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages.			
Title of Schedule	Reference Page No. (b)	Date Revised (c)	Remarks (d)
ELECTRIC OPERATING SECTION			
Electric Revenues & Expenses	E-1	Ed. 12-89	
Sales To Ultimate Consumers	E-2 through E-4	Ed. 12-89	
Power Cost Adjustment Clause	E-5	Ed. 12-89	
Sales for Resale (Acct. 447)	E-6	Ed. 12-89	Filing Not Required
Electric Operation & Maintenance Expense	E-10	Ed. 12-89	Filing Not Required
Other Electric Operating Revenues	E-17	Ed. 12-89	Filing Not Required
Nuclear Fuel & Accumulated Provision for Amortization	E-18	Ed. 12-89	Filing Not Required
Electric Utility Plant in Service	E-20	Ed. 12-89	Filing Not Required
Accumulated Provision for Depreciation of Plant	E-24 through E-27	Ed. 12-89	
Electric Energy Account	E-28	Ed. 12-89	Filing Not Required
Monthly Peaks & Output	E-29	Ed. 12-89	
Unit Production Statistics - Steam Power	E-30	Ed. 12-89	Filing Not Required
Production Statistics - Jointly Owned Plants	E-34	Ed. 12-89	Filing Not Required
Generation Summary Worksheet	E-36 through E-37	Ed. 12-89	
Coal Contract Information	E-40 & E-41	Ed. 12-89	
Production Statistics - Hydraulic Power	E-42	Ed. 12-89	Filing Not Required
Production Statistics - Other Power	E-46	Ed. 12-89	Filing Not Required
Purchased Power Statistics	E-50	Ed. 12-89	Filing Not Required
Interchange Power Statistics	E-54	Ed. 12-89	Filing Not Required
Steam Generating Plants	E-58	Ed. 12-89	Filing Not Required
Hydraulic Generating Plants	E-60	Ed. 12-89	Filing Not Required
Other Production Plants	E-62	Ed. 12-89	Filing Not Required
Electric Distribution Lines	E-63	Ed. 12-89	
Electric Distribution Meters	E-63	Ed. 12-89	Filing Not Required
Electric Transmission Lines	E-64	Ed. 12-89	None
Names of Cities, Villages, Towns	E-66 through E-69	Ed. 12-89	
Electric System Map			
GAS OPERATING SECTION			
Names of Cities, Villages & Towns	G-1 & G-2	Ed. 12-89	
Gas Operating Revenues & Expenses	G-3	Ed. 12-89	
Revenues From Sales Of Gas	G-4 & G-5	Ed. 12-98	
Other Operating Revenues (Accts. 487-495)	G-6	Ed. 12-89	Filing Not Required
Gas Operation & Maintenance Expenses	G-7 through G-9	Ed. 12-89	
Gas Utility Plant in Service	(formerly)G-10 & G-11	Ed. 12-89	See pages 204-207
Accumulated Provision for Depreciation (Acct. 108)	G-12 & G-13	Ed. 12-89	
Gas Production Statistics	G-14	Ed. 12-89	None
Gas Holders	G-14	Ed. 12-89	None
Liquid Petroleum Gas Storage	G-14	Ed. 12-89	
Liquified Natural Gas Stored (Acct. 165)	G-15	Ed. 12-89	None
Liquified Natural Gas Storage Statistics	G-15	Ed. 12-89	None
Summary Of Gas Account	G-16	Ed. 12-89	
Summary Of System Load Statistics	G-16	Ed. 12-89	
Purchased Gas	G-18	Ed. 12-89	
Gas Mains By Types & Size	G-20	Ed. 12-89	
Gas Services (Located In Wisconsin)	G-21	Ed. 12-89	
Gas Services (Located Outside Wisconsin)	G-21	Ed. 12-89	
Gas Meters	G-22	Ed. 12-89	
Hirschman-Berfindahl Index (HHI)	G-23	Ed. 12-97	
Gas System Map			
Gas Stored (Accts. 117, 164.1, 164.2, and 164.3)	220	Ed. 12-87	
Detail of Stored Gas Account (Acct. 164.1)	220 Supplemental		
DISCONTINUED PERC SCHEDULES REQUIRED BY PSCW			
Security Holders and Voting Power	106-107	Ed. 12-96	Page 107-None
Construction Overheads - Electric	217	Ed. 12-89	
General Description of Construction Overhead Procedure	218	Ed. 12-88	
Nonutility Property (Account 121)	221	Ed. 12-95	
Capital Stock Subscribed, Capital Stock Liability for Conversion Premium on Capital and Installments Rec'd on Capital Stock (Accts 202/205, 203/206, 207, 212)	252	Ed. 12-95	
Discount on Capital Stock (Account 213)	254a	Ed. 12-87	None
Number of Electric Department Employees	323a	Ed. 12-93	
Particulars Concerning Certain Income Deductions and Interest Charges Accounts	340	Ed. 12-87	
Electric Distribution Meters and Line Transformers	429	Ed. 12-88	

Utility No. 6690		Year Ended December 31, 2004		Form AFP		Copy 1		Page F-9		1	
RETURN ON COMMON EQUITY AND COMMON EQUITY PLUS ITC COMPUTATIONS										2	
Note: Report on a corporate basis only; not consolidated. If you file monthly rate of return forms with the PSC, use the same method for completing this form. Use the average of the 12 monthly averages when computing average common equity.										3	
Description (a)										7	
Thousands of Dollars										8	
Common Equity										9	
Common Equity plus ITC										10	
(b)										11	
(c)										12	
Common Stock Outstanding										13	
\$ 95,588 \$ 95,588										14	
Premium on Capital Stock based on monthly										15	
452,557 452,557										16	
Capital Stock Expense averages if available										17	
0 0										18	
Retained Earnings										19	
271,668 271,668										20	
Deferred Investment Tax Credit										21	
(Only common equity portion if										22	
Form PSC-AF6 is filed on monthly										23	
basis with the Commission)										24	
9,211										25	
Other (Specify):										26	
Total Average Common Stock Equity plus Deferred Investment										27	
Credit (sum of lines 14 thru 25)										28	
\$ 819,813 \$ 829,024										29	
NET INCOME										30	
Add:										31	
Net Income										32	
\$ 107,887 \$ 107,887										33	
Other (Specify):										34	
Less:										35	
Preferred Dividends										36	
3,111 3,111										37	
Other (Specify):										38	
(If Form PSC-AF6 is filed with the Commission, net										39	
income must be reduced by that portion of net income										40	
representing debt cost of deferred investment tax										41	
credit as shown on the form.)										42	
235										43	
Represents earnings on deferred investment tax credits.										44	
Adjusted Net Income										45	
\$ 104,776 \$ 104,541										46	
Percent return (line 43 divided by line 27 to the nearest										47	
hundredth of a percent)										48	
12.78% 12.61%										49	

Utility No. 6690      Year Ended December 31, 2004      Form AFP      Copy 1      Page F-10				
<b>RETURN ON RATE BASE COMPUTATION</b>				
Note: Report on a corporate basis only; not consolidated. If you file monthly rate of return forms with the PSC, use the same method for completing this form. Use the average of the 12 monthly averages when computing the rate base.				
Thousands of Dollars				
Average Rate Base (a)	Electric (b)	Gas (c)	Other (d)	Total (e)
Add Average:				
Utility Plant In Service	\$ 2,029,605	\$ 484,185		2,513,790
Allocation Of Common Plant				-
Completed Construction not Classified				-
Nuclear Fuel	289,385			289,385
Materials and Supplies	46,692	2,910		49,602
Other (Specify): Other Investments	337,976			337,976
Storage Gas		42,103		42,103
Less Average:				
Reserve for Depreciation	1,802,275	237,813		2,040,088
Amortization Reserves	990			990
Customer Advances For Construction	20,703	1,187		21,890
Contribution in Aid of Construction				-
Other (Specify): Tax Savings Depreciation				-
<b>Average Net Rate Base</b>	<b>\$ 879,690</b>	<b>\$ 290,198</b>	<b>\$ -</b>	<b>\$ 1,169,888</b>
<b>RETURN</b>				
Total Operating Income	\$ 82,081	\$ 25,627		\$ 107,708
Plus:				-
Earnings-Wisc Valley Improve Co	1,170			1,170
Interest Income - Tomahawk Power & Pulp	98			98
Interest Income - Nuclear Decommissioning Tru	5,523			5,523
				-
<b>Adjusted Operating Income</b>	<b>\$ 88,872</b>	<b>\$ 25,627</b>	<b>\$ -</b>	<b>\$ 114,499</b>
Adjusted Operating Income As A Percent of Average Net Rate Base (Rounded to Nearest Hundreth of a Percent)	10.10%	8.83%		9.79%

<b>REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT</b>	
Report data necessary to calculate revenue subject to Wisconsin remainder assessment. For purposes of this schedule "out-of-state" and "in-state" refer to the geographic state of Wisconsin	
Description (a)	This Year (b)
Operating revenues	\$ 1,222,032,106
Less: out-of-state operating revenues	38,092,279
Less: in-state interdepartmental sales	23,832,666
Less: current year write-offs of uncollectible accounts Wisconsin utility customers only	7,247,945
Plus: current year collection of Wisconsin utility customer accounts previously written off	1,218,417
Other	
<b>Revenues subject to Wisconsin remainder assessment</b>	<b>\$ 1,154,077,633</b>

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Utility No. 6690	Year Ended December 31, 2004	Form AFP	Copy 1	Page F-16	1
<b>CONSTRUCTION OVERHEADS</b>					2
Report hereunder the total overheads and the total direct cost of construction for the year. Projects under \$1,000,000 for class A utilities and \$500,000 for class B utilities, should be grouped by utility department and function.					3
					4
					5
<b>ANNUAL CHARGES</b>					8
Project Description (a)	Direct Charges				9
	Company Labor (b)	Company Materials (c)	Contractor Payments (d)	Other (e)	12
					13
					14
<b>PROJECTS OVER \$1,000,000:</b>					15
<b>STEAM PRODUCTION - FOSSIL</b>					16
W3 - Baghouse	425				17
C1 - Generator Repairs - 4501 11 28350				(176,953)	18
Col 1 - Reheater Repl. 4501 11 28349				7	19
W - Central Wisconsin Airport (Phase 3)	4,059	559,277			20
C2 025356 Final Superheat Replace				913,709	21
Genco - Base Load Generating Station	5,942	43,693,168	4,185,231		22
C2 - 028232 Reheater Replacement		964		395,851	23
E4 033161 Outlet Replace				166,874	24
C1 033843 Dist Control System				165,591	25
C2 - SCR Project - NOX 4501 11 27674				(1,028)	26
C1 Low NOX Combustion Initiative 4501 11 28458				7,758	27
Purchase Pulliam Buffer Land From C-Green Bay	1,930	540,013			28
<b>OTHER PRODUCTION</b>					29
P31-Pulliam 75MW Combustion Turbine	236,936	802,472	30		30
<b>NUCLEAR PRODUCTION</b>					31
KNPP Calorimetric Error Reduction - FW Flow		(13,827)			32
KNP-Plant & SIM PPCS Hardware	7,320	1,570,315			33
2.5233 Urgent Facilities Upgrades	27,687	883,155			34
Make-up Water Plant Modification	641	635,065			35
2.5247 CCW HX Replacement		3,819			36
Reactor Vessel Head Replacement	24,162	4,890,100			37
2.5269 Repl Reactor Coolant Pump Internals Phase 3	14,397	73,285			38
2.5330 Security Design Basis Threat 2003 NRC	32,074	4,613,418	4,885		39
KNP - Upgrade Fire Alarm System		371,732			40
<b>GAS DISTRIBUTION</b>					41
Wau Service Replacement Due to Centry Main Repl	15,905	49,943			42
AR/AEP Gas Extension to St Germain				2	43
GB Wayside AEP Gas Extension				(15,381)	44
061 Centry Main Renewal - Wausau	84,085	22,326	362,111		45
010 Pulliam Ct 12" Pipeline	987	3,411	(11,498)	(1,029,937)	46
GB SC Gas - Reinforce Suamico/Abrams	13,141	41,554	177		47
Install Tie Between Wausau Gate and N. Wausau Gate	3,033	1,880,638	1,104,958		48
Gas AMR Modules - Phase 2	506,020	17,475,500	(70)	(853)	49
<b>ELECTRIC DISTRIBUTION</b>					50
Rockland - Construct 138/24.9 KV Sub (WPS)		(107,980)			51
Tomahawk - Construct 115/46KV Sub - WPSC	169,186	32,977			52
P&G North Substation - Relocate Substation	4,555	479,493			53
Electric AMR Modules - Phase 2	12,650	14,512,298	(185)		54
<b>COMMON</b>					55
SCA - Telecom Disaster Recovery Infrastructure	272,516	1,076,165	326	(19,629)	56
RC 683 - AMR Data Collection Units (DCU) for Hex	20,229	1,047,779		(182)	57
CIS Redesign - Purchase Hardware	12,171	68,372			58
RC 683 - Install Automated Meter Reading Phase 2	182	15,009			59
ITSDR-C/S Disaster Recovery Hardware	121,028	303,030			60
CIS Redesign Amortized Project Cost	3,020,535	2,351,326		(110)	61
2.5364 PPCS Project Software		305,226			62
Replace IFM Software	199,381	270,672			63
Purchase Division Office Building - Land	659	776,712		(303)	64
ESC/DEMAXX Backup - Hardware	133,801	1,209,638			65
Automated Meter Reading-Sub Install'ns-Phase 2	203,347	307,499			66
Service Center Annex - Mission Critical Facility	115,696	355,975	(162,254)	(130)	67
Purchase Division Office Building - Building	88,453	2,899,530		(1,013)	68
					69
<b>PROJECTS UNDER \$1,000,000:</b>					70
Electric	20,653,248	40,166,561	9,160,856	(4,715,019)	71
Gas	7,351,898	15,632,161	11,897,116	(1,223,154)	72
Common	1,288,975	16,767,804	137,421	(32,700)	73
					74
					75
					76
					77
					78
Total	\$ 34,647,254	\$ 176,566,575	\$ 26,679,104	\$ (5,566,600)	79
% of Total Direct Charges	14.9%	75.5%	11.9%	-2.3%	80

Utility No. 6690		Year Ended December 31, 2004		Form AFP		Copy 1	Page F-17	1
CONSTRUCTION OVERHEADS (Continued)								2
Report hereunder the total overheads and the total direct cost of construction for the year. Projects under \$1,000,000 for class A utilities and \$500,000 for class B utilities, should be grouped by utility department and function.								3
								4
								5
ANNUAL CHARGES								8
Overheads								9
Total Direct Charges	Engineering & Supervision	Administration and General	Allowance for Funds Used	Taxes & Other	Total Columns (f+g+h+i+j)			12
(f)	(g)	(h)	(i)	(j)	(k)			13
								14
								15
425					425			16
(176,953)					(176,953)			17
7					7			18
563,336	12				563,348			19
913,709			11,200		924,909			20
47,884,341	43,004,116		38,218		90,926,675			21
396,815			5,581		402,396			22
166,874			7		166,881			23
165,591			556		166,147			24
(1,028)					(1,028)			25
7,758					7,758			26
541,943					541,943			27
0					-			28
1,039,438	57,450		360		1,097,248			29
0					-			30
(13,827)					(13,827)			31
1,577,635			115,866		1,693,501			32
910,842			11,399		922,241			33
635,706			10,365		646,071			34
3,819					3,819			35
4,914,262			297,366		5,211,628			36
87,682			52,613		140,295			37
4,650,377			6,141		4,656,518			38
371,732					371,732			39
0					-			40
65,848					65,848			41
2					2			42
(15,381)					(15,381)			43
468,522					468,522			44
(1,037,037)					(1,037,037)			45
54,872			27,180		82,052			46
2,988,629			4,699		2,993,328			47
17,980,597					17,980,597			48
0					-			49
(107,980)					(107,980)			50
202,163			5,151		207,314			51
484,048			5,288		489,336			52
14,524,763					14,524,763			53
0					-			54
1,329,378			24,644		1,354,022			55
1,067,826					1,067,826			56
80,543					80,543			57
15,191	819,481				834,672			58
424,058			86,447		510,505			59
5,371,751			1,094,308		6,466,059			60
305,226			40,967		346,193			61
470,053					470,053			62
777,068					777,068			63
1,343,439			34,137		1,377,576			64
510,846			108		510,954			65
309,287	124,180		53,781		487,248			66
2,986,970			218		2,987,188			67
0					-			68
0					-			69
65,265,646	150,779		411,197		65,827,622			70
33,658,021	622		121,125		33,779,768			71
18,161,500	19,482		136,013		18,316,995			72
0					-			73
0					-			74
0					-			75
0					-			76
0					-			77
0					-			78
\$ 232,326,333	\$ 44,176,122	\$ -	\$ 2,594,935	\$ -	\$ 279,097,390			79
	19.01%	0.00%	1.12%	0.00%				80

Utility No. 6690	Year Ended December 31, 2004	Form AFP	Copy 1	Page F-16A	1
<b>COMPLETED CONSTRUCTION CLEARED</b>					2
Report hereunder the total cost of completed construction projects cleared from account 107 during the year. Projects under \$1,000,000 for class A utilities and \$500,000 for class B utilities, should be grouped by utility department and function.					3
					4
					5
					6
					7
Direct Charges					8
Project Description (a)	Company Labor (b)	Company Materials (c)	Contractor Payments (d)	Contributions & WP&L Billing Other (e)	9
					10
					11
					12
<b>PROJECTS OVER \$1,000,000:</b>					13
<b>STEAM PRODUCTION - FOSSIL</b>					14
W3 - Baghouse	425				15
C1 - Generator Repairs - 4501 11 28350				(176,953)	16
Col 1 - Reheater Repl. 4501 11 28349				7	17
W - Central Wisconsin Airport (Phase 3)	4,059	559,277			18
C2 025356 Final Superheat Replace				1,103,222	19
C2 - SCR Project - NOX 4501 11 27674				(1,028)	20
C1 Low NOX Combustion Initiative 4501 11 28458				7,758	21
Purchase Pullium Buffer Landd from C-Green Bay	8,702	600,013			22
<b>OTHER PRODUCTION</b>					23
P31 - Pulliam 75MW Combustion Turbine	236,936	802,472	30		24
<b>NUCLEAR PRODUCTION</b>					25
KNPP Calorimetric Error Reduction - FW Flow		(13,827)			26
2.5233 Urgent Facilities Upgrades	51,192	1,612,649	32,205		27
2.5247 CCW HX Replacement		3,819			28
Reactor Vessel Head Replacement	33,447	9,990,546			29
2.5269 Repl Reactor Coolant Pump Internals Phase 3	14,397	1,315,622			30
2.5330 Security Design Basis Threat 2003 NRC	57,079	4,982,971	4,885		31
KNP-Upgrade Fire Alarm System		371,732			32
<b>GAS DISTRIBUTION</b>					33
Wau Service Replacement due to Centry Main Repl	15,905	49,943			34
ER/AEP Gas Extension to St. Germain				2	35
GB Wayside AEP Gas Extension				(15,381)	36
061 Centry Main Renewal - Wausau	84,085	22,326	362,111		37
010 Pulliam Ct 12# Pipeline	987	3,411	(11,498)	(1,029,937)	38
GB SC Gas - Reinforce Suamico/Abrams	75,360	733,201	1,768,689		39
Gas AMR modules - Phase 2	506,020	17,475,500	(70)	(853)	40
<b>ELECTRIC DISTRIBUTION</b>					41
Rockland - Construct 138/24.9 KV Sub (WPS)		(107,980)			42
Tomahawk-Construct 115/46KV Sub- WPSC	422,520	1,189,819	3,914		43
Electric AMR Modules - Phase 2	12,650	14,512,298	(185)		44
<b>COMMON</b>					45
SCA - Telecom Disaster Recovery Infrastructure	425,386	1,658,631	326	(19,629)	46
RC 683-AMR Data Collection Units (DCU) for HEX	20,229	1,047,779		(182)	47
CIS Redesign - Purchase Hardware	12,171	68,372			48
RC 683 - Install Automated Meter Reading Phase 2	182	15,009			49
ITSDR-C/S Disaster Recovery Hardware	292,688	2,372,242			50
Replace IFM Software	199,381	270,672			51
Purchase Division Office Building - Land	3,882	1,051,839		(303)	52
Automated Meter Reading-Sub Install'ns-Phase 2	203,347	307,499			53
Service Center Annex-Mission Critical Facility	375,984	8,446,171	941	(130)	54
Purchase Division Office Building - Building	91,564	3,007,864		(1,013)	55
<b>PROJECTS UNDER \$1,000,000:</b>					56
Future Use					57
Electric	20,572,271	47,214,780	9,488,745	(2,822,719)	58
Gas	7,543,865	16,110,921	12,253,672	(1,240,712)	59
Common	1,232,453	16,589,294	86,706	(2,933)	60
					61
Total	32,497,167	152,264,865	23,990,471	(4,200,784)	62
					63
% Of Total Direct Charges					64



Utility No. 6690		Year Ended December 31, 2004		Form AFP	Copy 1	Page F-17A	1
COMPLETED CONSTRUCTION CLEARED (Continued)							2
							3
Report hereunder the total cost of completed construction projects cleared from account 107 during the year. Projects under \$1,000,000 for class A utilities and \$500,000 for class B utilities, should be grouped by utility department and function.							4
							5
							6
							7
OVERHEADS							8
							9
Total Direct Charges	Engineering & Supervision	Administration & General	Allowance for Funds Used	Taxes & Other	Total Columns (f+g+h+i+j)		10
(f)	(g)	(h)	(i)	(j)	(k)		11
							12
							13
							14
425					425		15
(176,953)					(176,953)		16
7					7		17
563,336	12				563,348		18
1,103,222			11,738		1,114,960		19
(1,028)					(1,028)		20
7,758					7,758		21
608,715					608,715		22
-					-		23
1,039,438	57,450		360		1,097,248		24
-					-		25
(13,827)					(13,827)		26
1,696,046			19,780		1,715,826		27
3,819					3,819		28
10,023,993			394,941		10,418,934		29
1,330,019			75,586		1,405,605		30
5,044,935			7,364		5,052,299		31
371,732					371,732		32
-					-		33
65,848					65,848		34
2					2		35
(15,381)					(15,381)		36
468,522					468,522		37
(1,037,037)					(1,037,037)		38
2,577,250			39,000		2,616,250		39
17,980,597					17,980,597		40
-					-		41
(107,980)					(107,980)		42
1,616,253			20,760		1,637,013		43
14,524,763					14,524,763		44
-					-		45
2,064,714			36,997		2,101,711		46
1,067,826					1,067,826		47
80,543					80,543		48
15,191	819,481				834,672		49
2,664,930			113,575		2,778,505		50
470,053					470,053		51
1,055,418					1,055,418		52
510,846			108		510,954		53
8,822,966	925,943		203,149		9,952,058		54
3,098,415			3,030		3,101,445		55
-					-		56
-					-		57
74,453,077	124,513		566,717		75,144,307		58
34,667,746	920		177,956		34,846,622		59
17,905,520	20,405		130,493		18,056,418		60
							61
204,551,719	1,948,724	-	1,801,554	-	208,301,997		62
							63
	0.95%	0.00%	0.88%	0.00%			64

Utility No. 6690	Year Ended December 31, 2004	Form AFP	Copy 1	Page F-18	1
INVESTMENTS AND FUNDS (ACCTS. 123-128, incl.)					2
1. Report, with separate subheadings for each account the securities owned by the utility; include date of issue and date of maturity in description of any debt securities owned. Designate any securities pledged and explain purpose of pledge in footnote. Minor investments included in Acct. 124 may be grouped by classes.					3
2. Report separately each fund account showing nature of assets included therein and list any securities included in fund accounts.					4
					5
					6
					7
					8
					9
Issuing Company And Type of Security (a)	Interest or Dividend Rate (b)	Par Value per Share (c)	No. of Shares or Principal amount (d)	Book Cost End Of Year (e)	10
<b>Investment in Subsidiary Companies (123)</b>					11
Wisconsin River Power Company (common stock)		\$100	46,800 shares	\$ 12,815,950	12
Wisconsin Valley Improvement Co. (common stock)		\$10	42,016 shares	718,226	13
WPS Leasing, Inc.		\$1	1000 shares	(381,731)	14
WPS Invest LLC				50,588,887	15
ATC Management Inc. Class A		\$10.00	2,315 shares	23,150	16
Class B		\$0.01	1	-	17
Total				\$ 63,764,482	18
<b>Other Investments (124)</b>					19
Tomahawk Power & Pulp (advance)	8.65%	0	\$1,166,771	\$ 1,166,771	20
Portage County Economic Develop. (common stock)		\$70,820	1 share	70,820	21
Custom Software Coalition LLC				5,000	22
PowerTree Carbon Company LLC				20,000	23
Total				\$ 1,262,591	24
<b>Sinking Funds (125)</b>					25
Nuclear Decommissioning Trusts				\$ 344,479,729	26
<b>Depreciation Fund (126)</b>					27
				\$ -	28
<b>Amortization Fund - Federal (127)</b>					29
				\$ -	30
<b>Other Special Funds (128)</b>					31
				\$ -	32
					33
					34
					35
					36
					37
					38
					39
					40
					41
					42
					43
					44
					45
					46
					47
					48
					49
					50
					51
					52
					53
					54
					55
					56
					57
					58
Total				\$ 409,506,802	59

Utility No. 6690	Year Ended December 31, 2004	Form AFP	Copy 1	Page F-19	1
ACCOUNTS RECEIVABLE (Accts. 142-143)					2
					3
Particulars	Amount				4
(a)	End of Year				5
	(b)				6
Notes Receivable (141):	\$ 540,598				7
Customer accounts receivable (142):					8
Electric department	\$ 54,792,588				9
Gas department	34,990,869				10
Water department	-				11
Total utility service	89,783,457				12
Merchandising, jobbing and contract work	0				13
Total (Acct.142)	\$ 89,783,457				14
Other accounts receivable (143):					15
Employees	11,181				16
All other (List separately only the large or unusual items):					17
Co-Tenants Share Kewaunee Monthly Costs	5,187,914				18
Non Service Accounts Receivable	2,461,442				19
Other A/R Work Orders	215,010				20
A/R - M34 Billable to MG&E	31,361				21
ATC O&M	579,326				22
ATC Capital	357,949				23
ATC Other	783,175				24
A/R - ATC Weston/Arrowhead	3,250,541				25
Taxes Receivable	5,990,129				26
A/R - Insurance Reimbursement	463,309				27
A/R - Market Based Rate Customers Estimated Energy True Up	516,068				28
A/R - Tariff Customers Estimated Energy True Up	152,609				29
Clark County Clerk of Courts	100,000				30
Columbia Coal & Oil	205,958				31
Koch Carbon/C Reiss Coal Co (Coal Distribution)	50,391				32
Marathon County Clerk of Courts	100,000				33
Marshfield M33 Sale	77,958				34
Wisconsin Sales Tax Refund	231,726				35
Other	142,959				36
Total (Acct.143)	\$ 20,909,006				37

Utility No. 6690	Year Ended December 31, 2004	Form AFP	Copy 1	Page F-20	1
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR (Acct. 144)					2
					3
Particulars	Electric Utility Customers	Gas Utility Customers	Other Customers	Total Utility Customers	4
(a)	(b)	(c)	(d)	(e)	5
Balance first of year	\$ 2,165,541	\$ 1,594,078	\$ 596,084	\$ 4,355,703	6
Add: Provision for uncollectibles during year	2,966,366	2,824,006	239,156	6,029,528	7
Collection of accounts written off	584,932	540,126	93,359	1,218,417	8
other credits (explain):			1,136,130	1,136,130	9
Total credits	3,551,298	3,364,132	1,468,645	8,384,075	10
Less: Accounts written off	3,551,298	3,364,132	332,515	7,247,945	11
other debits (explain):				0	12
Total debits	3,551,298	3,364,132	332,515	7,247,945	13
Balance end of year	\$ 2,165,541	\$ 1,594,078	\$ 1,732,214	\$ 5,491,833	14

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS - CR (Acct. 144)(cont.)					17
					18
Particulars	Total Utility Customers	Officers & Employees	Other	Total	19
(f)	(g)	(h)	(i)	(j)	20
Balance first of year	\$4,355,703			\$4,355,703	21
Add: Provision for uncollectibles during year	6,029,528			6,029,528	22
Collection of accounts written off	1,218,417			1,218,417	23
other credits (explain):	1,136,130			1,136,130	24
Total credits	8,384,075	-	-	8,384,075	25
Less: Accounts written off	7,247,945			7,247,945	26
other debits (explain):	0			0	27
Total debits	7,247,945	-	-	7,247,945	28
Balance end of year	\$ 5,491,833	\$ -	\$ -	\$ 5,491,833	29
Loss on Wisconsin utility accounts:					30
Accounts written off				7,247,945	31
Collection of such accounts previously written off				1,218,417	32
Net loss				\$6,029,528	33
Notes to explain "other" on lines 11 & 26 above:					34
Amounts represent adjustment to the reserve based on modified black motor formula.					35
					36
					37
					38
					39
					40
					41
					42
					43
					44
					45

Utility No. 6690	Year Ended December 31, 2004	Form AFP	Copy 1	Page F-22	1
RECEIVABLES FROM ASSOCIATED COMPANIES (Accts. 145-146)					2
Give particulars of any notes pledged or discounted. Show in column (a) date of issue, maturity date, and interest rate for any notes receivable					3
					4
					5
					6
Amount End of Year					7
					8
Name of Company	Notes Receivable	Accts Receivable			9
(a)	(Acct. 145)	(Acct. 146)			10
	(b)	(c)			11
WPS Resources Corporation		\$ 3,753,645			12
WPS Leasing, Inc.		541			13
Upper Peninsula Power Company		3,537,880			14
WPS Visions, Inc.		71			15
WPSR Captial Corporation		91			16
Upper Peninsula Building Development Company		190			17
Penvest, Inc.		3,443			18
WPS Nuclear Corporation		421			19
WPS Energy Services, Inc.		697,961			20
WPS Power Development, Inc.		1,338,974			21
Wisconsin River Power Company		443,248			22
WPS Investments		9,129			23
					24
					25
					26
					27
					28
TOTAL	\$ -	\$ 9,785,594			29

PREPAYMENTS (ACCT. 165)			30
			31
Class of Prepayments	Balance End		32
(a)	of Year		33
	(b)		34
Insurance	\$ 3,635,789		35
Licenses	171,197		36
Taxes-PSCW Remainder Assessment	652,704		37
Interest on Commercial Paper	37,964		38
Gross Receipts Tax	27,600,000		39
Federal & State Income Tax	7,274,917		40
			41
			42
			43
			44
			45
Total	\$ 39,372,571		46

MISCELLANEOUS CURRENT & ACCRUED ASSETS (ACCT. 174)			47
Minor items may be grouped by classes, showing number of such items.			48
			49
			50
Description of Assets	Balance end		51
(a)	of year		52
	(b)		53
None	\$ -		54
			55
			56
			57
			58
			59
			60
			61
			62
			63
			64
			65
			66
			67
Total	\$ -		68

Utility No. 6690	Year Ended December 31, 2004	Form AFP	Copy 1	Page F-24	1
<b>UNAMORTIZED DEBT DISCOUNT AND EXPENSE</b>					2
<b>UNAMORTIZED DEBT DISCOUNT AND EXPENSE</b>					3
Report below the particulars called for with respect to the unamortized debt discount and expense or net premium applicable to each class and series of long-term debt. Show separately any unamortized debt discount and expense or call premiums applicable to refunded issues, including separate subtotal therefor. Show in column (a) the method of amortization for each amount of debt discount and expense or premium.					4
					5
					6
					7
					8
					9
					10
Explain any charges or credits in column (c) and (d) other than amortization in Acct. 428 or 429.					11
					12
					13
					14
					15
Debt to which related					16
(a)					17
					18
<b>Unamortized debt expense (181):</b>					19
First Mortgage Bonds -	<u>Principal Amount</u>		<u>Total Expense, Discount or Premium</u>		20
					21
Series Due February 1, 2013 6.9%	\$ 22,000,000.00	\$	134,982		22
Series Due December 1, 2028 6.08%	50,000,000		526,087		23
Series Due July 1, 2023 7.125%	100,000		560,000		24
Series Due August 1, 2011 6.125%	150,000,000		1,162,215		25
Series Due December 1, 2012 4.875 %	150,000,000		1,170,476		26
Series Due December 1, 2013 4.8%	125,000,000		1,017,567		27
Expenses associated with potential 2005/2006 issuance(s)	-		273,500		28
					29
					30
					31
<b>Unamortized debt discount (226):</b>					32
First Mortgage Bonds -					33
					34
Series Due July 1, 2023 7.125%	\$ 100,000	\$	858,000		35
Series Due August 1, 2011 6.125%	150,000,000		349,500		36
Series Due December 1, 2012 4.875%	150,000,000		600,000		37
Series Due December 1, 2013 4.8%	125,000,000		442,500		38
					39
					40
<b>NOTE: Debt expenses and debt discounts are amortized over the life of the related series.</b>					41
					42
					43
					44
					45
					46
					47
					48
<b>Unamortized premium on debt (251):</b>					49
					50
					51
					52
					53
					54
					55
					56
					57
					58
					59



Utility No. 6690	Year Ended December 31, 2004	Form AFP	Copy 1	Page F-33	1
					2
NOTES PAYABLE (ACCT. 231)					3
Name of payee and purpose for which issued	Date of note	Date of maturity	Interest rate	Balance end of year	4
(a)	(b)	(c)	(d)	(e)	5
Master Note	11/13/04	Payable on Demand	*	10,000,000	6
Commercial Paper	12/20/04	1/4/05	2.40%	49,000,000	9
Commercial Paper	12/27/04	1/11/05	2.42%	37,000,000	10
Commercial Paper	12/30/04	1/11/05	2.37%	5,000,000	11
					12
					13
					14
					15
					16
					17
					18
					19
					20
					21
					22
					23
					24
					25
					26
Total				\$ 101,000,000	27

\* Interest rate is based on the 1 month LIBOR rate and varies by month.



Utility No. 6690	Year Ended December 31, 2004	Form AFP	Copy 1	Page F-34	1
PAYABLES TO ASSOCIATED COMPANIES (ACCTS. 233-234)					2
Include in column (a) description of any note payable including date of issue, date of maturity, and interest rate.					3
					4
					5
					6
Amounts at end of year					7
Name of company (a)	Notes payable (233)	Accounts payable (234)			8
	(b)	(c)			9
WPS Resources Corporation		\$ 6,059,420			10
WPS Leasing, Inc.		121,617			11
Upper Peninsula Power Company		774,895			12
WPS Power Development, Inc.		6,224,472			13
WPS Energy Services, Inc.		(3,602,940)			14
WPS Nuclear Corporation		(266,079)			15
WPS Wisconsin River Power		607,447			16
WPS Visions, Inc.		(8)			17
WPS Resources Capital Corporation		(1,524)			18
Upper Peninsula Building Development Company		1,669			19
Penvest, Inc.		(4,324)			20
					21
					22
					23
					24
Total		9,914,645			25

INTEREST ACCRUED (ACCT. 237)		26
		27
Class of debt	Balance end	28
(a)	of year	29
	(b)	30
Bonds:		31
Series Due 2/1/2013 6.9%	\$ 632,624	32
Series Due 12/1/2028 6.08%	253,334	33
Series Due 7/1/2023 7.125%	3,562	34
Series Due 8/1/2011 6.125%	3,828,125	35
Series Due 12/1/2012 4.875%	609,375	36
Series Due 12/1/2013 4.8%	500,000	37
		38
Total	\$ 5,827,020	39

MISC. CURRENT AND ACCRUED LIABILITIES (ACCT. 242)		40
		41
Minor items may be grouped by classes.		42
		43
Description (a)	Balance end	44
	of year	45
	(b)	46
Water Tolls	\$ 152,674	47
FERC - License Fees on Hydro Projects	106,576	48
ESOP Contributions	228,531	49
Vacation Pay Accrued	8,282,189	50
Group Life Insurance and SIB	563	51
Employee Contributions - Flex Spending Plan	227,074	52
Employee Contributions - Vision Benefit	536	53
Employee Contributions - Master Medical	212,356	54
Short Term Variable Pay Plan	1,701,623	55
Health Care Plan	869,891	56
Public Benefits	1,119,682	57
MI Choice Payable	773	58
Goal Sharing	4,238,501	59
MI GCR Over/Under Collections	577,513	60
Solar Wise for Schools	6,686	61
Michigan Electric Refunds	1,976	62
Funding for Enrichment Facility	686,000	63
Miscellaneous Payroll Deductions	(17,764)	64
Employee Contributions-Life Insurance	(18,450)	65
		66
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		70
Total	\$ 18,376,930	71

Utility No. 6690	Year Ended December 31, 2004	Form AFP	Copy 1	Page F-36	1
DISTRIBUTION OF TAXES TO ACCOUNTS					2
Explain basis for allocation if used.					3
If the total does not equal taxes accrued, include a reconciling schedule.					4
Function (a)	Wisconsin License Fee (b)	Wisconsin Income Tax (c)	Federal Income Tax (d)	FICA and Fed. and State Un- employment Tax (e)	5
Accts. 408.1 and 409.1:					6
Electric	\$ 22,432,167	\$ 8,761,900	\$ 34,211,417	\$ 8,345,568	7
Gas	3,554,778	1,336,012	2,694,099	1,840,336	8
Water					9
Heating					10
Accts. 408.2 and 409.2		1,531,081	1,789,063		11
Acct. 409.3					12
Clearing accounts					13
Construction					14
Other (specify):					15
					16
					17
					18
					19
					20
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					22
					23
					24
					25
					26
					27
Total	\$ 25,986,945	\$ 11,628,993	\$ 38,694,579	\$ 10,185,904	28

Notes and explanations regarding tax distribution:	29
(1) Payroll taxes are net of capitalized taxes.	30
	31
(2) Wisconsin income tax expense is less than taxes accrued due to the following:	32
Audit Adjustments-Reclassified (\$591,742)	33
Deferred Tax & Interest (241,391)	34
Tax Effect Stock Options/Deferred Comp. 52,421	35
Other 2	36
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	40
(3) Federal income tax expense exceeds taxes accrued as follows:	41
Audit Adjustments-Reclassified (\$2,698,750)	42
Tax Effect Stock Options/Deferred Comp. 222,845	43
Intercompany Federal Income Tax (net) 14,972,649	44
Deferred Tax & Interest (531,592)	45
Special Fuel Credit 3,346	46
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May not cross-check due to rounding.

Utility No. 6690		Year Ended December 31, 2004		Form AFP		Copy 1	Page F-37	1
DISTRIBUTION OF TAXES TO ACCOUNTS (Cont.)								2
								3
								4
								5
PSC Remainder Assessment (f)	Local Property Tax (g)	State and Local Taxes Other Than Wisconsin (h)	Other Taxes (i)	Total (j)				6
								7
								8
								9
\$ 968,363	\$ 9,873	\$ 612,987	\$ 186,882	\$ 75,529,157				10
297,543		186,782	58,960	9,968,510				11
				0				12
				0				13
				3,320,144				14
				0				15
				0				16
				0				17
				0				18
				0				19
				0				20
				0				21
				0				22
				0				23
				0				24
				0				25
				0				26
				0				27
\$ 1,265,906	\$ 9,873	\$ 799,769	\$ 245,842	\$ 88,817,811				28

Notes and explanations regarding tax distribution:		29
(1) The PSC Remainder Assessment includes Account 165, Prepaid Taxes.		30
(2) Other Taxes Electric & Gas consists of Wisconsin Use Tax, Federal Highway Use Tax, Wisconsin Unauthorized Insurance Tax, and the Wisconsin Recycling Fee.		31
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May not cross-check due to rounding.

Utility No. 6690	Year Ended December 31, 2004	Form AFP	Copy 1	Page F-43	1
					2
INTEREST AND DIVIDEND INCOME (Acct. 419)					3
Security or account on which received	Interest or dividend rate	Amount			4
(a)	(b)	(c)			5
(List items greater than \$10,000 separately,others may be grouped):					6
					7
					8
Miscellaneous Interest & Dividend Income	Various	\$ 111,208			9
Other Interest Revenues	Various	47,456			10
Interest on Temporary Cash Investments	Various	120,201			11
Interest on Tax Refunds	Various	1,136,489			12
Other Dividend Revenues	Various	379			13
Interest From Tomahawk Power & Pulp Company	Various	97,883			14
Net Earnings on Decommissioning Trusts	Various	6,616,151			15
					16
					17
					18
					19
					20
Total interest & dividends		\$ 8,129,767			21
Expenses applicable to above (as listed hereunder):					22
					23
					24
					25
					26
					27
					28
Total expenses		-			29
Interest and dividend income, before taxes		\$ 8,129,767			30

Utility No. 6690		Year Ended December 31, 2004		Form AFP		Copy 1		Page F-50		1	
2											
3											
DETAIL OF CERTAIN GENERAL EXPENSE ACCOUNTS											
Description of item								Amount			
(a)								(b)			
Acct. 923-OUTSIDE SERVICES EMPLOYED-State total cost, nature of service, and name of each person who was paid for services includible in this account, \$10,000 or more in case of Class B utilities and \$25,000 or more in case of Class A utilities.											
Joint Power Plant - Admin & General				Support and consulting services				\$ 2,954,202			
Aerotek Energy				Temporary staffing				47,507			
Baker Botts LLP				Legal services				120,239			
Benderly Associates PC				Financial consulting				83,809			
Bruder Gentile & Marcoux				Legal services				702,289			
Deloitte & Touche LLP				Accounting and auditing services				481,596			
Entropy Solutions Inc				Renewable energy consulting				42,134			
Foley & Lardner				Legal services				679,375			
Gas Supply Consulting Inc				Gas supply planning & interstate pipeline contract negotiation, modeling, et				33,691			
Jefferson Wells International				Temporary staffing				38,797			
Kforce Inc.				Temporary staffing				570,512			
KPMG LLP				Accounting and auditing services				105,948			
Loomis Ewert Parsley				Legal services				54,855			
McKinsey & Co. Inc				Organizational consulting				391,950			
Meinnert Delivery				Delivery services				89,363			
Meta Group Inc.				IT consulting services				40,000			
Nixon Peabody LLP				Legal services				310,981			
Pieschek Protective Services Ltd				Security & investigative services				25,200			
Velocitie Integration Inc				Contracted programming & ITS consulting				25,873			
WPS Resources Corp.				Contracted labor expense & shareholder services				1,244,220			
Items less than \$25,000								189,611			
A&G Loader Charged to WP&L for KNPP Joint Ownership								(449,012)			
A&G Loader Charged to American Transmission Co.								(369,738)			
Total								\$ 7,413,402			
34											
35											
36											
Acct. 924-PROPERTY INSURANCE-List hereunder major classes of expenses and also state extent to which utility is self-insured against insurable risks to its property:											
Premiums for insurance								\$ 2,279,558			
Company self insures: a) nuclear property, fire deductible, boiler, and machinery deductibles of \$1,000,000, and crime deductible of \$250,000; b) all electric distribution and gas transmission and distribution overhead and underground property; c) individual vehicles; d) business interruption other than nuclear plant operations; e) extra expense other than nuclear plan operations and computer operations; and f) losses in excess of insurance limits.											
Total								\$ 2,279,558			
49											
50											
51											
52											
Acct. 925-INJURIES AND DAMAGES-List hereunder major classes of expense. Also, state extent to which utility is self-insured against risk of injuries and damages to employees or to others:											
Premiums for insurance								\$ 3,178,468			
Amounts credited to Acct. 262, Injuries and Damages Reserves								(196,628)			
Other expenses (list major classes):											
Workers Compensation								932,471			
Legal Fees								1,034,590			
Other Injuries and Damages								652,968			
Company self insures: a) a \$1,000,000 general liability deductible; b) gradual pollution from non-operating storage and \$1,000,000 deductible for other pollution claims; c) worker's compensation up to \$500,000 per incident; and d) losses in excess of the insurance limit.											
Total								\$ 5,601,869			
70											

Utility No. 6690	Year Ended December 31, 2004	Form AFP	Copy 1	Page F-51	1
DETAIL OF CERTAIN GENERAL EXPENSE ACCOUNTS (Cont.)					2
					3
Description of item	Amount				
(a)	(b)				
Acct. 926-EMPLOYEE PENSIONS AND BENEFITS-Report total amount for					
utility hereunder and show credit for amounts transferred to					
construction or other accounts, leaving the net balance in Acct. 926					
Pension Expense	\$ 13,026,069				
Human Resources Department	2,560,560				
Dental Benefits	1,699,801				
Medical Benefits	14,994,928				
Joint Plant Reimbursements	(3,425,996)				
Survivor Income Trust Contribution / Long Term Disability / Post Retirement Life Insurance	3,233,553				
ESOP Contribution	6,485,389				
Capitalized Pension & Benefits*	(8,539,485)				
Post Retirement Medical	11,783,461				
Tuition Reimbursement	292,436				
Executive Retirement and Supplemental Benefits	3,029,137				
Life Insurance	1,064,411				
Goal Sharing	(132,352)				
Adoption Assistance	10,229				
Paid Time Away From Work	48,348				
Other	80,425				
*The gross amount of employee benefits is charged to Account 926. An allocation is made to capitalize					
employee benefits based on percentage of capitalized payroll dollars to total payroll dollars.					
Total	\$ 46,210,914				

Acct. 930.2--MISCELLANEOUS GENERAL EXPENSES		31
Industry Association Dues	\$ 360,805	32
Electric Power Research Institute Dues	608,375	33
Expenses of Corporate Organization and of Servicing Outstanding Securities of Utility	1,551,392	34
		35
		36
		37
		38
		39
		40
		41
		42
		43
		44
		45
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		48
		49
		50
		51
		52
Total	\$ 2,520,572	53

Acct. 922-ADMINISTRATIVE EXPENSES TRANSFERRED-Cr-Explain basis of		54
computation of credit in this account.		55
		56
	-	57
		58
		59
Total	-	60

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Utility No. 6690	Year Ended December 31, 2004	Form AFP	Copy 1	Page F-52	
COMMON UTILITY PLANT AND ACCUMULATED DEPRECIATION					
Utility Plant in Service					
Description (Use both title and account number) (a)	Additions during year (b)	Retirements during year (c)	Adjustments Dr. or (Cr.) (d)	Balance end of year	
				Total (e)	Located in Wis (f)
General Plant					
Software (303)	\$ 2,257,628	\$ 5,476,164	\$ 256,861	\$ 24,060,630	\$ 24,060,630
Land & land rights (389)	1,825,098	25,854	-	4,617,985	4,538,513
Structures & improv (390)	16,500,293	252,352	11	65,831,882	63,745,987
Off furn & fixt (391-1)	1,011,855	-	(192,133)	8,124,292	8,016,047
Comp & peripheral (391-2)	8,819,663	4,508,841	(510,584)	30,679,943	30,451,739
Data handling (391-3)	291,653	703,990	14,056	2,498,323	2,498,323
Transportation equip:					
Vehicles (392-1,5)	5,972,973	2,868,793	(57,997)	43,660,367	41,491,408
Trailers (392-2,3,4,6)	111,193	108,086	106,977	3,296,708	3,120,317
Airplane (392-9)	197,705	-	-	2,102,171	2,102,171
Stores equip (393)	50,784	-	(7,247)	2,071,812	2,030,343
Tools, shop & gar (394)	270,865	12,000	8,118	2,823,441	2,739,916
Laboratory (395)	34,241	-	(7,136)	316,742	316,742
Power operated (396)	311,516	260,802	(86,114)	6,193,782	5,992,993
Communications (397)	1,811,116	-	(240,142)	19,415,203	19,154,459
Miscellaneous (398)	13,403	-	(14,331)	231,008	221,431
Asset Retirement Costs	-	-	-	-	-
TOTAL	\$ 39,479,986	\$ 14,216,882	\$ (729,661)	\$ 215,924,289	\$ 210,481,019

ALLOCATION TO UTILITY DEPARTMENTS				47
				48
Particulars (a)	Plant end of year (b)	Accumulated depreciation end of year (c)	Depreciation accruals (d)	49
				50
Electric	\$ 166,931,088	\$ 62,322,434	\$ 6,501,715	51
Gas	48,993,221	18,016,946	1,908,213	52
Water				53
Steam Heating				54
Charged to income			8,409,928	55
Charged to clearing account			3,500,792	56
Total	\$ 215,924,289	\$ 80,339,380	\$ 11,910,720	57



Utility No. 6690		Year Ended December 31, 2004		Form AFP		Copy 1		Page F-53		1
COMMON UTILITY PLANT AND ACCUMULATED DEPRECIATION (cont.)										2
										3
Accumulated provision for depreciation										4
										5
Straight line accruals		Additional accruals (i)	Book cost of plant retired (j)	Cost of removal (k)	Salvage (l)	Other additions or (deductions) (m)	Balance end of year (n)	6		
Rate (g)	Amount (h)							7		
								8		
								9		
								10		
								11		
	\$ -		\$ 25,854		\$ 25,854			12		
2.43%	1,627,417		252,351	43,758	(20,010)	1	20,449,299	13		
5.00%	333,980				13,737	(102,115)	3,498,302	14		
VAR	4,381,160		4,508,841		2,188	(343,194)	15,829,413	15		
20.00%	526,715		703,990			6,509	1,081,689	16		
								17		
								18		
VAR*	3,109,287		2,868,794		314,808	(29,940)	21,575,236	19		
VAR*	100,086		108,086		19,619	10,496	1,800,633	20		
5.00%	49,630						125,546	21		
5.00%	75,674					(5,121)	1,140,475	22		
5.00%	90,690		12,000		15,545	4,986	1,509,166	23		
5.00%	4,760					(4,956)	252,884	24		
5.00%	359,660		260,803		102,003	6,649	2,683,116	25		
8.33%	1,246,011				24,439	(210,458)	10,222,860	26		
6.67%	5,650					(13,853)	170,761	27		
								28		
								29		
								30		
* \$3,500,792 charged to clearing account										31
								32		
								33		
								34		
								35		
								36		
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								38		
								39		
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								43		
								44		
								45		
	\$ 11,910,720	\$ -	\$ 8,740,719	\$ 43,758	\$ 498,183	\$ (680,996)	\$ 80,339,380	46		

Explanation of method of allocating common plant, accumulated depreciation, and depreciation expense by utility departments.	47
	48
Common plant and its related depreciation expense and accumulated depreciation are allocated based on operating payroll.	49
	50
Column (m) adjustments to primary reserve accounts were due to plant reclassifications.	51
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Utility No. 6690	Year Ended December 31, 2004	Form AFP	Copy 1	Page E-1	1
ELECTRIC EXPENSES					2
					3
Report all amounts under column d, "total operations" , on the basis and in conformity with the uniform system of accounts and accounting directives prescribed by this commission. Allocate "total operations" amounts jurisdictionally between Wisconsin (PSCW) jurisdiction and all other jurisdictions.					4
					5
					6
					7
					8
Particulars (a)	Wisconsin jurisdictional operations	Other jurisdictional operations	Total operations		9
					10
					11
	(b)	(c)	(d)		12

OPERATING EXPENSES				33
Power production expenses (500-557)	\$ 305,844,536	\$ 61,131,324	\$ 366,975,860	34
Transmission expenses (560-573)	51,324,490	4,124,459	55,448,949	35
Distribution expenses (580-598)	38,463,961	929,327	39,393,288	36
Customer accounts expenses (901-905)	15,561,704	354,641	15,916,345	37
Customer service expenses (909-912)	18,633,219	268,836	18,902,055	38
Sales promotion expenses (915-918)	76,096	1,730	77,826	39
Administration and general expenses (920-935)	66,296,942	5,935,549	72,232,491	40
Total operation and maintenance expenses (401-402)	\$ 496,200,948	\$ 72,745,866	\$ 568,946,814	41

Depreciation expense (403)	\$ 69,907,788	\$ 5,104,478	\$ 75,012,266	42
Amortization of limited term utility plant (404)	6,678,410	393,094	7,071,504	43
Amortization of utility plant acquisition adjustment (406)	1,064,888	-	1,064,888	44
Amortization property loss, unrecv plt, (407)	(977,950)	302,446	(675,504)	45
Taxes other than income taxes (408.1)	29,677,090	2,878,750	32,555,840	46
Income taxes - Current (409.1)	42,330,210	643,107	42,973,317	47
Income taxes - Deferred (410.1)	(9,022,303)	4,133,966	(4,888,337)	48
Gain from Disposition of Allowances (411.8)	(1,585,280)	(209,988)	(1,795,268)	49
Investment tax credit adj. - Net (411.4)	(1,176,572)	(54,636)	(1,231,208)	50
Total operating expenses	\$ 633,097,229	\$ 85,937,083	\$ 719,034,312	51

Utility No. 6690	Year Ended December 31, 2004	Form AFP	Copy 1	Page E-2	1
SALES TO ULTIMATE CONSUMERS					2
					3
1. Report data by rate schedule for all sales of retail electricity ( including unbilled revenues and KWH) for each account. Show totals for each account and for combined sales to ultimate customers.					4
					5
2. Report number of customers on the basis of number of meters plus the number of flat rate accounts. Where meter readings are added for billing purposes, count one customer for each group of meters so added. Compute the average on the basis of the 12 month ended figures.					6
					7
3. If the customer count in any service classification includes customers counted more than once because of special services, such as water heating, etc., indicate in a footnote the number of such duplicate customers included in the classification.					8
					9
					10
					11
					12
					13
Wisconsin					14
Geographical Operations					15
Rate schedule (a)	Revenues (b)	KWH "000's" omitted (c)	Avg. no. customers (d)		16
					17
					18
					19
<u>Residential (440)</u>					20
GW-1	\$ 117,204	1,412	576 *		21
GY-1	40,208	142	#		22
GY-3	777,732	2,804	#		23
NAT-R	64,935	-	#		24
RC-S1	9,964	183	18		25
RG-1	160,260,884	1,675,077	249,916		26
RG-1T	1,801,006	9,225	4,461		27
RG-2	93,119,516	959,950	94,855		28
RG-2T	2,278,845	11,280	5,560		29
Total residential	\$ 258,470,294	2,660,073	354,810		30
<u>Rural (441)</u>					31
CG-1	\$ 920,097	18,814	35		32
CG-1T	61,974	1,401	4		33
CG-2	679,552	11,903	40		34
CG-2T	286,245	5,768	30		35
FG-1	20,467,744	235,327	8,401		36
FG-1T	80,229	425	97		37
NAT-F	566	-	#		38
GW-1	7,417	95	29 *		39
GY-1	2,401	12	#		40
GY-3	71,037	286	#		41
Total rural	\$ 22,577,262	\$ 274,031	8,607		42
<u>Commercial and Industrial (442)</u>					43
ATS-1	\$ 51,024	-	11		44
CG-S1	4,235	84	5		45
CG-1	167,028,338	2,607,854	30,924		46
CG-1T	26,679,425	468,706	2,364		47
CG-2	25,894,638	349,026	9,882		48
CG-2T	3,253,407	52,468	650		49
COGEN	-	-	3		50
CP-1	166,467,471	4,024,912	214		51
CP-2	(301,462)	(9,063)	#		52
GD-1	128,907	2,438	2		53
GW-1	2,285	24	17 *		54
GY-1	885,754	3,538	#		55
GY-3	1,857,313	9,019	#		56
Gy-4	5,078	15	#		57
NAT-C	27,785	-	#		58
PG-2	1,152	-	12		59
Total commercial and industrial	\$ 391,985,350	\$ 7,509,021	44,067		60
					61
					62
# No count customers					63
* Duplicate customers not included in Wisconsin totals = 623					64
					65

Utility No. 6690	Year Ended December 31, 2004	Form AFP	Copy 1	Page E-3	1
					2
SALES TO ULTIMATE CONSUMERS					3
					4
1. Report data by rate schedule for all sales of retail electricity ( including unbilled revenues and KWH) for each account. Show totals for each account and for combined sales to ultimate customers.					5
					6
2. Report number of customers on the basis of number of meters plus the number of flat rate accounts. Where meter readings are added for billing purposes, count one customer for each group of meters so added. Compute the average on the basis of the 12 month ended figures.					7
					8
					9
3. If the customer count in any service classification includes customers counted more than once because of special services, such as water heating, etc., indicate in a footnote the number of such duplicate customers included in the classification.					10
					11
					12
					13
Wisconsin					14
Geographical Operations					15
Rate schedule (a)	Revenues (b)	KWH "000's" omitted (c)	Avg. no. customers (d)		16
					17
					18
					19
<u>Public Street and Highway Lighting (444)</u>					20
Gy-1	\$ 1,687	7	#		21
Gy-3	44,147	231	#		22
Gy-4	14,912	38	#		23
Ms-1	6,638,112	27,689	724		24
Ms-3	403,768	3,358	64		25
Ms-31	14,628	307	5		26
Total public street and highway lighting	\$ 7,117,254	31,630	793		27
					28
<u>Interdepartmental Sales (448)</u>	\$ 343,020	3,981	1		29
					30
Total sales - ultimate consumers	\$ 680,493,180	10,478,736	408,278		31
					32
					33
					34
<u>Sales for Resale (447)</u>					35
MEWD	\$ 12,752,692	340,817	1		36
MR-1	634,008	15,098	1		37
S-1	15,075,864	412,037	63		38
W-1T	12,185,827	362,720	1		39
W-2A	3,707,361	143,784	2		40
W-3	37,621,207	1,094,891	2		41
Total sales for resale	\$ 81,976,959	2,369,347	70		42
					43
<u>Other Operating Revenues</u>					44
Late Payment Charge (450)	\$ 1,304,912				45
Miscellaneous Service Revenues (451)	247,892				46
Rent from Electric Property (454)	1,818,444				47
Other Electric Revenues (456)	-				48
Telephone Poles & Rel. Services	101,226				49
Wholesale Distribution Service	193,920				50
Other miscellaneous revenues	3,062,895				51
					52
					53
					54
Total Wisconsin	\$ 769,199,428	12,848,083	408,348		55
					56
					57
					58
# No count customers					59
					60

Utility No. 6690	Year Ended December 31, 2004	Form AFP	Copy 1	Page E-4	1
SALES TO ULTIMATE CONSUMERS					2
					3
1. Report data by rate schedule for all sales of retail electricity ( including unbilled revenues and KWH) for each account. Show totals for each account and for combined sales to ultimate customers.					4
					5
2. Report number of customers on the basis of number of meters plus the number of flat rate accounts. Where meter readings are added for billing purposes, count one customer for each group of meters so added. Compute the average on the basis of the 12 month ended figures.					6
					7
3. If the customer count in any service classification includes customers counted more than once because of special services, such as water heating, etc., indicate in a footnote the number of such duplicate customers included in the classification.					8
					9
					10
					11
					12
					13
Out of State (Michigan)				Geographical Operations	14
					15
Rate schedule	Revenues	KWH "000's"	Avg. no.		16
(a)	(b)	omitted	customers	(d)	17
		(c)			18
<u>Residential (440)</u>					19
RG-1	\$ 2,618,243	36,314	5,052		20
RG-2	1,855,714	24,492	2,757		21
Gw-1	19,851	324	160 *		22
Gy-1	1,154	7	#		23
Gy-3	24,282	123	#		24
NATFM	148	-	#		25
Total Residential	\$ 4,519,392	61,260	7,809		26
<u>Rural (441)</u>					27
CG2M	27,434	386	2		28
CG-2	\$ 10,739	138	4		29
GW-1	550	9	7 *		30
Gy-3	1,361	7	#		31
Rg-2	250,671	3,670	173		32
NATFM	24	-	#		33
Total Rural	\$ 290,779	4,210	179		34
<u>Commercial &amp; Industrial (442)</u>					35
CG-1	\$ 1,103,318	14,474	663		36
CG-2	268,242	3,306	177		37
Cp-1	1,838,491	32,787	29		38
Cp-2	775,804	12,823	2		39
Gy-1	34,156	263	#		40
Gy-3	23,444	183	#		41
Mp-1	120,293	2,232	5		42
CG-1M	661,927	9,445	26		43
CG-2M	96,111	1,257	3		44
CG2TM	1,119	5	5		45
CG1TM	3,302	14	19		46
CPI2M	5,573,807	161,098	2		47
Total Commercial & Industrial	\$ 10,500,014	237,887	931		48
<u>Public Street &amp; Hwy Lighting (444)</u>					49
Gy-3	\$ 3,313	29	#		50
Gy-4	2,297	8	#		51
Ms-1	82,802	554	26		52
Ms-3	13,821	185	3		53
Total Public Street & Highway Lighting	\$ 102,233	776	29		54
Total Sales - Ultimate Consumers	\$ 15,412,418	304,133	8,948		55
<u>Sales for Resale (447)</u>					56
					57
W-1	585,248	12,346	3		58
W-2A	6,853,369	218,432	1		59
W-1M	(194,454)	-	#		60
S-1	9,230,459	110,394	6		61
	\$ 16,474,622	341,172	10		62
<u>Other Operating Revenues</u>	\$ 29,141				63
<u>Total Out-of-State</u>	\$ 31,916,181	\$ 645,305	\$ 8,958		64
<u>Total Utility</u>	\$ 801,115,609	\$ 13,493,388	\$ 417,306		65
# No count customers					66
* Duplicate customers not included in Out-of-State totals = 167					67
					68
					69

Utility No. 6690	Year Ended December 31, 2004	Form AFP	Copy 1	Page E-5	1
POWER COST ADJUSTMENT CLAUSE (if applicable)					2
					3
Report below the revenue derived from the power cost adjustment clause for the year for each rate schedule that is reported on page E-2. Do not combine any of the rate schedules.					4
					5
					6
Rate Schedules (a)		PCAC revenue (Wisconsin Jurisdiction Only) (b)			7
					8
					9
					10
Rg-1		\$ 459,320			11
Rg-2		251,997			12
Rc-S1		27			13
Fg-1		68,027			14
Gw-1		400			15
Cg-1		754,422			16
Cg-2		100,966			17
Cg-S1		15			18
Cp-1		122,004			19
Ms-31		61			20
Cg-1T		126,232			21
Cg-2T		15,115			22
Fg-1T		309			23
Rg-1T		7,811			24
Rg-2T		10,240			25
					26
					27
					28
					29
					30
					31
					32
					33
					34
Total		\$ 1,916,946			35
					36

POWER COST ADJUSTMENT CLAUSE FACTOR (if applicable)		37
		38
1. Report below in col. (b) the monthly PCAC Factors actually applied in determining monthly revenues for the year.		39
		40
2. The monthly PCAC Factor may be stated as a percent or as dollars per Kwh according to your power cost adjustment clause.		41
		42
		43
Month (a)	Adjustment Factor (Wisconsin Jurisdiction Only) (b)	44
		45
		46
		47
January	\$ .00000/Kwh	48
February	\$ .00000/Kwh	49
March	\$(0.00311)/Kwh	50
April	\$0.00076/Kwh	51
May	\$0.00076/Kwh	52
June	\$0.00076/Kwh	53
July	\$0.00076/Kwh	54
August	\$0.00076/Kwh	55
September	\$0.00076/Kwh	56
October	\$(0.00174)/Kwh	57
November	\$0.00042/Kwh	58
December	\$0.00042/Kwh	59
		60

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Utility No. 6690	Year Ended December 31, 2004	Form AFP	Copy 1	Page E-24	1
<b>ACCUM. PROV. FOR DEPRECIATION OF PLANT IN SERVICE (Acct. 108)</b>					2
Report in column (e) additional depreciation expense authorized by Commission to be charged where tax depreciation allowances exceed book amounts.					3
Primary plant accounts (a)	Balance first of year (b)	S.L. Dpr. rate % used (c)	Accruals during year		4
			Straight line amount (d)	Additional amount (e)	5
<b>INTANGIBLE PLANT</b>					6
Franchises and consents (302)	\$ 143,736	3.33%	\$ -	\$ -	7
Total intangible plant	\$ 143,736		\$ -	\$ -	8
<b>STEAM PRODUCTION</b>					9
Land and land rights (310)	\$ 90,441	2.00%	\$ 5,848	\$ -	10
Structures & improvements (311)*	69,524,315	*	2,702,360	-	11
Boiler plant equipment (312)*	227,470,497	*	12,929,643	-	12
Engines & eng.-driven gen. (313)	-		-	-	13
Turbogenerator units (314)*	57,419,988	*	1,632,855	-	14
Accessory elec. equipment (315)*	33,514,453	*	1,375,405	-	15
Misc. power equipment (316)*	8,299,799	*	510,432	-	16
Total steam production	\$ 396,319,493		\$ 19,156,543	\$ -	17
<b>NUCLEAR PRODUCTION</b>					18
Land and land rights (320)	\$ 205,421	2.50%	\$ 7,418	\$ -	19
Structures & improvements (321)	26,423,738	3.52%	1,365,391	-	20
Reactor plant equip. (322)*	92,809,922	*	11,161,924	-	21
Turbogenerator units (323)	28,022,652	3.03%	416,091	-	22
Accessory elec. equipment (324)	21,528,843	4.15%	431,697	-	23
Misc. power plant equip. (325)	8,667,592	4.55%	966,840	-	24
Nuclear ARO (326)	57,410,787	**	12,208,667	-	25
Total nuclear prod. plant	\$ 235,068,955		\$ 26,558,028	\$ -	26
<b>HYDR. &amp; PUMPED STORAGE</b>					27
Land and Land Rights (330)	\$ -		\$ -	\$ -	28
Structures & improvements (331)	7,330,264	9.71%	398,744	-	29
Reser., dams & waterways (332)	10,466,717	1.83%	225,327	-	30
Water wheels, turb. & gen. (333)	4,487,420	1.85%	133,602	-	31
Accessory elec. equipment (334)	3,029,716	2.83%	143,195	-	32
Misc. power plant equip. (335)	172,073	3.38%	7,707	-	33
Roads, railroads & bridges (336)	21,394	2.00%	507	-	34
Total hydraulic production	\$ 25,507,584		\$ 909,082	\$ -	35
<b>OTHER PRODUCTION</b>					36
Land and Land Rights (340)	\$ -		\$ -	\$ -	37
Structures & imprvmnts. (341)	6,720,162	2.69%	855,335	-	38
Fuel holders, prod. & access. (342)	1,602,500	3.06%	238,876	-	39
Prime movers (343)	-		-	-	40
Generators (344)	26,794,618	2.66%	2,731,848	-	41
Accessory elec. equipment (345)	2,996,647	3.14%	432,020	-	42
Misc. power plant equipment (346)	45,700	2.89%	(2,165)	-	43
Other Prod ARO (347)	44,787	***	9,910	-	44
Total other production	\$ 38,204,414		\$ 4,265,824	\$ -	45
<b>TRANSMISSION PLANT</b>					46
Land and land rights (350)	\$ -		\$ -	\$ -	47
Structures & imprvmnts. (352)	-		-	-	48
Station equipment (353)	-		-	-	49
Towers and fixtures (354)	-		-	-	50
Poles and fixtures (355)	-		-	-	51
Overhead cond. & devices (356)*	-		-	-	52
Underground conduit (357)	-		-	-	53
Underground cond. & devices (358)	-		-	-	54
Roads and trails (359)	-		-	-	55
Total transmission	\$ -		\$ -	\$ -	56

May not cross-check due to rounding.

\* See Pages E-26A & E-27A.

\*\* Nuclear ARO is depreciated using end-of-life 5/2010.

\*\*\* Other Production ARO is depreciated using end-of-life 12/2028.



Utility No. 6690		Year Ended December 31, 2004		Form AFP		Copy 1		Page E-25		1
ACCUMULATED PROVISION FOR DEPRECIATION OF PLANT IN SERVICE										2
										3
Book cost of plant retired (f)	Cost of removal (g)	Salvage (h)	Other additions or deductions		Balance end of year (k)					4
			Debit (i)	Credit (j)					5	
										6
										7
										8
										9
										10
										11
										12
\$ -	\$ -	\$ -	\$ 143,736	\$ -	\$ -					13
\$ -	\$ -	\$ -	\$ 143,736	\$ -	\$ -					14
\$ 255,638	\$ -	\$ 255,638	\$ -	\$ -	\$ 96,289					15
866,624	1,014,478	(7,038)	-	337,167	70,675,702					16
4,589,192	(833,402)	(1,505)	482,256	-	236,160,589					17
-	-	-	-	-	-					18
1,003,652	162,282	15,135	5,077	-	57,896,967					19
2,069,939	1,170	3,829	-	146,631	32,969,209					20
295,602	-	(4,251)	-	22,018	8,532,396					21
\$ 9,080,647	\$ 344,528	\$ 261,808	\$ 487,333	\$ 505,816	\$ 406,331,152					22
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 212,839					23
478,042	(137,466)	(28)	-	413,316	27,861,841					24
4,068,258	979,342	5,541	132,238	-	98,797,549					25
67,749	(150,097)	(2,141)	-	622	28,519,572					26
125,982	(85,136)	(1,623)	-	1,825	21,919,896					27
784,011	83,380	10,838	372,247	-	8,405,632					28
-	-	-	-	-	69,619,454					29
\$ 5,524,042	\$ 690,023	\$ 12,587	\$ 504,485	\$ 415,763	\$ 255,336,783					30
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					31
731	(211)	-	-	6	7,728,494					32
10,703	(8,503)	-	189	-	10,689,655					33
146,731	(695)	-	41	-	4,474,945					34
47,745	12,900	-	-	4,418	3,116,684					35
479	(60)	-	4,193	-	175,168					36
-	(11)	-	-	-	21,912					37
\$ 206,389	\$ 3,420	\$ -	\$ 4,423	\$ 4,424	\$ 26,206,858					38
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					39
3,004	(183)	(646)	-	71,327	7,643,357					40
(2,290)	6,457	(85)	-	357	1,837,481					41
-	-	-	-	-	-					42
384,532	(5,596)	(1,103)	154,403	-	28,992,024					43
70,255	(679)	9,833	-	10,647	3,379,571					44
-	2	2,000	-	54,215	99,748					45
-	-	-	-	-	54,697					46
\$ 455,501	\$ 1	\$ 9,999	\$ 154,403	\$ 136,546	\$ 42,006,878					47
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					48
-	-	-	-	-	-					49
-	-	-	-	-	-					50
-	-	-	-	-	-					51
-	-	-	-	-	-					52
-	-	-	-	-	-					53
-	-	-	-	-	-					54
-	-	-	-	-	-					55
-	-	-	-	-	-					56
-	-	-	-	-	-					57
-	-	-	-	-	-					58
-	-	-	-	-	-					59
-	-	-	-	-	-					60
-	-	-	-	-	-					61
-	-	-	-	-	-					62
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					63

May not cross-check due to rounding.

Utility No. 6690	Year Ended December 31, 2004	Form AFP	Copy 1	Page E-26	1
<b>ACCUMULATED PROVISION FOR DEPRECIATION OF PLANT IN SERVICE</b>					2
Report in column (e) additional depreciation expense authorized by Commission to be charged where tax depreciation allowances exceed book amounts.					3
Primary plant accounts (a)	Balance first of year (b)	S.L. Dpr. rate % used (c)	Accruals during year		4
			Straight line amount (d)	Additional amount (e)	5
<b>DISTRIBUTION PLANT</b>					6
Land and land rights (360)	\$ 230,491	1.54%	\$ 6,932	\$ -	7
Structures & improvements (361)	3,595	3.24%	33	-	8
Station equipment (362)	33,274,169	3.06%	2,696,033	-	9
Storage battery equip. (363)	-		-	-	10
Poles, towers & fixtures (364)	54,523,944	3.31%	2,896,971	-	11
Overhd cond. and devices (365)	39,470,037	1.80%	1,211,743	-	12
Underground conduit (366)	1,892,064	1.67%	101,280	-	13
Underground cond. & devices (367)	24,773,722	2.38%	1,951,724	-	14
Line transformers (368)	100,204,020	3.72%	6,715,791	-	15
Services (369) *	40,756,589	*	2,894,118	-	16
Meters (370) *	10,847,782	*	3,265,600	-	17
Install. on cust. prem. (371)	3,730,407	4.76%	412,699	-	18
Leased prop. on cust. prem. (372)	-		-	-	19
St. lighting & signal sys. (373)	5,173,111	4.71%	521,750	-	20
Total distribution	\$ 314,879,931		\$ 22,674,674	\$ -	21
<b>GENERAL PLANT</b>					22
Land and land rights (389)	\$ -		\$ -	\$ -	23
Structures and imprvmnts. (390)	1,423,612	2.43%	66,089	-	24
Office furniture & equip. (391) *	3,018,204	*	1,254,246	-	25
Transportation equipment (392)	71,310	7.00%	14,641	-	26
Stores equipment (393)	-		-	-	27
Tools, shop & garage equip. (394)	1,804,234	5.00%	163,423	-	28
Laboratory equipment (395)	3,134,653	5.00%	230,597	-	29
Power operated equipment (396)	-		-	-	30
Communication equipment (397)	6,085,014	5.88%	481,254	-	31
Miscellaneous equipment(398)	15,497	6.67%	2,974	-	32
Other tangible property (399)	-		-	-	33
Total general	\$ 15,552,524		\$ 2,213,224	\$ -	34
Total	\$ 1,025,676,637		\$ 75,777,375	\$ -	35

\* See Pages E-26A and E-27A

<b>DEPRECIATION SUMMARY</b>		43
Total depreciation expense(columns(d) and (e))	\$ 75,777,375	44
Less amount charged to clearing accounts		45
Transportation Exp-Clearing (Fuel stock)	(864,570)	46
ARO Depreciation Expense (254161)	(12,218,577)	47
Reg. Liab. Depreciation Expense (254160)	5,816,323	48
Plus allocation of depreciation on common plant	6,501,715	49
Total electric depreciation expense	75,012,266	50
Total reserve balance (column k)	1,068,555,226	51
Plus allocation of reserve on common plant	62,322,434	52
Total depreciation reserve for electric utility	\$ 1,130,877,660	53

May not cross-check due to rounding.

Utility No. 6690		Year Ended December 31, 2004		Form AFP		Copy 1		Page E-27	
ACCUMULATED PROVISION FOR DEPRECIATION OF PLANT IN SERVICE									
Book cost of plant retired (f)	Cost of removal (g)	Salvage (h)	Other additions or deductions		Balance end of year (k)				
			Debit (i)	Credit (j)					
117,530	\$ -	\$ 80,955	\$ -	\$ 3,192	\$ 204,040				
-	54	7	-	-	3,581				
517,898	67,431	14,757	-	27,266	35,426,896				
-	-	-	-	-	-				
3,890,181	1,126,675	1,935,781	175	-	54,339,665				
2,213,660	518,138	1,455,162	-	-	39,405,144				
-	1,368	4,480	-	-	1,996,456				
774,398	51,129	236,290	825	-	26,135,384				
2,869,721	611,339	633,273	-	96,352	104,168,376				
1,162,400	447,263	355,652	-	-	42,396,696				
5,861,160	(28,937)	97,038	-	23,170	8,401,367				
279,809	61,598	24,953	-	-	3,826,652				
-	-	-	-	-	-				
283,482	46,937	85,018	-	(112)	5,449,348				
\$ 17,970,239	\$ 2,902,995	\$ 4,923,366	\$ 1,000	\$ 149,868	\$ 321,753,605				
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
5,087	1,642	(144,970)	4,340	-	1,333,662				
1,168,081	(5,253)	(4,681)	-	444,511	3,549,452				
36,753	-	3,164	-	15,119	67,481				
-	-	-	-	-	-				
2,570	-	-	-	683	1,965,770				
-	-	-	126,626	-	3,238,624				
-	-	-	-	-	-				
69,843	(36,744)	24,519	-	188,802	6,746,490				
-	-	-	-	-	18,471				
-	-	-	-	-	-				
\$ 1,282,334	\$ (40,355)	\$ (121,968)	\$ 130,966	\$ 649,115	\$ 16,919,950				
\$ 34,519,152	\$ 3,900,612	\$ 5,085,792	\$ 1,426,346	\$ 1,861,532	\$ 1,068,555,226				
Explanation of items in columns (i) and (j):									

May not cross-check due to rounding.

Utility No. 6690	Year Ended December 31, 2004	Form AFP	Copy 1	Page E-26A	1
ACCUMULATED PROVISION FOR DEPRECIATION OF PLANT IN SERVICE					2
Report in column (e) additional depreciation expense authorized by Commission to be charged where tax depreciation allowances exceed book amounts.					3
					4
					5
					6
Primary plant accounts (a)	Balance first of year (b)	S.L. Dpr. rate % used (c)	Accruals during year		7
			Straight line amount (d)	Additional amount (e)	8
Structures and improv-solely owned (311)	\$ 50,718,194	2.90%	\$ 2,009,343	\$ -	9
Structures and improv-Columbia (311)	16,369,135	2.84%	546,977	-	10
Structures and improv-Edgewater (311)	2,436,986	3.67%	93,222	-	11
Fly ash disposal site (311-02)	-	25.00%	52,818	-	12
Total account 311	\$ 69,524,315		\$ 2,702,360	\$ -	13
Boiler plant equip-solely owned (312)	\$ 145,265,608	2.97%	\$ 7,564,198	\$ -	14
Boiler plant equip-jtly owned (312)	58,284,752	2.97%	2,708,429	-	15
Unit trains-jointly owned (312-02)	1,331,587	3.88%	674	-	16
Computer (312-03)	854,092	3.60%	98,455	-	17
Unit trains-solely owned (312-04)	18,515,687	3.40%	863,896	-	18
Unit trains-leased to others(312-04)	-	-	-	-	19
Weston Fly Ash Site (312-XX)	367,115	5.35%	304,917	-	20
Boiler plant equip-Nox equipment	2,851,656	10.00%	1,389,074	-	21
Total account 312	\$ 227,470,497		\$ 12,929,643	\$ -	22
Turbogenerator units-solely owned (314)	\$ 45,195,405	1.98%	\$ 1,150,498	\$ -	23
Turbogenerator units-Columbia (314)	9,383,797	2.31%	396,957	-	24
Turbogenerator units-Edgewater (314)	2,840,786	2.23%	85,400	-	25
Total account 314	\$ 57,419,988		\$ 1,632,855	\$ -	26
Accessory elec eqpt-solely owned (315)	\$ 29,093,550	2.70%	\$ 1,216,683	\$ -	27
Accessory elec eqpt-Columbia (315)	3,640,166	2.44%	139,028	-	28
Accessory elec eqpt-Edgewater (315)	780,737	2.28%	19,694	-	29
Total account 315	\$ 33,514,453		\$ 1,375,405	\$ -	30
Misc power plant eqpt-solely owned (316)	\$ 6,963,740	2.97%	\$ 394,681	\$ -	31
Misc power plant eqpt-Columbia (316)	1,077,194	4.00%	88,464	-	32
Misc power plant eqpt-Edgewater (316)	258,865	4.00%	27,287	-	33
Environmental test eqpt-jtly owned (316)	-	6.67%	-	-	34
Total account 316	\$ 8,299,799		\$ 510,432	\$ -	35
Reactor plant equip (322)	\$ 88,121,556	3.50%	\$ 11,027,698	\$ -	36
Reactor plant-computer (322-01)	1,654,176	6.67%	5,650	-	37
Reactor plant-simulator (322-02)	2,552,071	3.85%	54,417	-	38
Reactor plant-sim. hardware (322-03)	482,119	6.25%	74,159	-	39
Total account 322	\$ 92,809,922		\$ 11,161,924	\$ -	40
Services-overhead (369-01)	\$ 11,221,620	3.97%	\$ 497,215	\$ -	41
Services-underground (369-02)	29,534,969	2.48%	2,396,903	-	42
Total account 369	\$ 40,756,589		\$ 2,894,118	\$ -	43
Meters (370)	\$ 6,866,192	3.30%	\$ 954,649	\$ -	44
Meter devices - AMR	3,981,590	6.67%	2,310,951	-	45
Total account 370	\$ 10,847,782		\$ 3,265,600	\$ -	46
Office furniture & fixtures (391-01)	\$ 433,299	5.00%	\$ 53,902	\$ -	47
Computers (391-02)	2,331,003	20.00%	1,091,241	-	48
Data handling equip (391-03)	253,902	20.00%	109,103	-	49
Total account 391	\$ 3,018,204		\$ 1,254,246	\$ -	50

May not cross-check due to rounding.

Utility No. 6690		Year Ended December 31, 2004		Form AFP		Copy 1		Page E-27A		1
ACCUMULATED PROVISION FOR DEPRECIATION OF PLANT IN SERVICE										2
Book cost of plant retired (f)	Cost of removal (g)	Salvage (h)	Other additions or deductions		Balance end of year (k)	3				
			Debit (i)	Credit (j)		4				
\$ 850,246	\$ 1,025,205	\$ (4,329)	\$ -	\$ 337,026	\$ 51,184,783	5				
8,751	(2,404)	(1,425)	-	-	16,908,340	6				
7,627	(8,382)	(1,284)	-	141	2,529,820	7				
-	59	-	-	-	52,759	8				
\$ 866,624	\$ 1,014,478	\$ (7,038)	\$ -	\$ 337,167	\$ 70,675,702	9				
\$ 3,303,844	\$ 2,647	\$ 18,166	\$ 485,709	\$ -	\$ 149,055,772	10				
1,034,975	47,787	(2,339)	(138)	-	59,908,218	11				
15,427	(182)	-	-	-	1,317,016	12				
222,164	(366)	(1,102)	(3,383)	-	733,030	13				
-	75,397	(15,842)	-	-	19,288,344	14				
-	-	-	-	-	-	15				
-	(955,883)	-	-	-	1,627,915	16				
12,782	(2,802)	(388)	68	-	4,230,294	17				
\$ 4,589,192	\$ (833,402)	\$ (1,505)	\$ 482,256	\$ -	\$ 236,160,589	18				
\$ 50,843	\$ (827)	\$ (433)	\$ 5,077	\$ -	\$ 46,290,377	19				
919,281	175,380	17,442	-	-	8,703,535	20				
33,528	(12,271)	(1,874)	-	-	2,903,055	21				
\$ 1,003,652	\$ 162,282	\$ 15,135	\$ 5,077	\$ -	\$ 57,896,967	22				
\$ 2,069,939	\$ 4,817	\$ 4,517	\$ -	\$ 146,631	\$ 28,386,625	23				
-	(425)	(197)	-	-	3,779,422	24				
-	(3,222)	(491)	-	-	803,162	25				
\$ 2,069,939	\$ 1,170	\$ 3,829	\$ -	\$ 146,631	\$ 32,969,209	26				
\$ 289,314	\$ -	\$ (3,645)	\$ -	\$ 21,602	\$ 7,087,064	27				
6,288	-	(428)	-	630	1,159,572	28				
-	-	(178)	-	(214)	285,760	29				
-	-	-	-	-	-	30				
\$ 295,602	\$ -	\$ (4,251)	\$ -	\$ 22,018	\$ 8,532,396	31				
\$ 3,954,490	\$ 1,004,487	\$ (975)	\$ 153,156	\$ -	\$ 94,036,146	32				
45,537	(9,072)	(126)	-	-	1,623,235	33				
978	(13,598)	(195)	1,140	-	2,617,773	34				
67,253	(2,475)	6,837	(22,058)	-	520,395	35				
\$ 4,068,258	\$ 979,342	\$ 5,541	\$ 132,238	\$ -	\$ 98,797,549	36				
\$ 451,191	\$ 216,859	\$ 142,167	\$ -	\$ -	\$ 11,192,952	37				
711,209	230,404	213,485	-	-	31,203,744	38				
\$ 1,162,400	\$ 447,263	\$ 355,652	\$ -	\$ -	\$ 42,396,696	39				
\$ 5,733,274	\$ (47,685)	\$ 14,185	\$ -	\$ 4,782	\$ 2,154,219	40				
127,886	18,748	82,853	-	18,388	6,247,148	41				
\$ 5,861,160	\$ (28,937)	\$ 97,038	\$ -	\$ 23,170	\$ 8,401,367	42				
\$ 302	\$ -	\$ 397	\$ -	\$ 61,094	\$ 548,390	43				
1,028,760	(5,253)	(5,078)	-	331,563	2,725,222	44				
139,019	-	-	-	51,854	275,840	45				
\$ 1,168,081	\$ (5,253)	\$ (4,681)	\$ -	\$ 444,511	\$ 3,549,452	46				

May not cross-check due to rounding.

Utility No. 6690		Year Ended December 31, 2004		Form AFP		Copy 1		Page E-29		1
MONTHLY PEAKS AND OUTPUT										2
										3
1. Report hereunder the information called for pertaining to simultaneous peaks established monthly (in thousands of kilowatts) and monthly output (in thousands of kilowatt-hours).										4
2. Monthly peak col. (b) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange.										5
minus temporary deliveries (not interchange) of emergency power to another system										6
3. State type of monthly peak reading (instantaneous (0), 15, 30, or 60 minutes integrated).										7
4. Monthly output should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with line 23 on page E-28.										8
5. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.										9
										10
										11
										12
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										34
										35

\* Column (b) consists of only firm capacity and excludes both non-requirement sales and interruptible sales.

These figures exclude 65 MW related to the opportunity sale made to Upper Peninsula Power Company for the P-31 contract.

\*\* Column (g) includes firm, interruptible and non-requirement sales.

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## GENERATION SUMMARY WORKSHEET

Utility: Wisconsin Public Service Corporation

FERC Form 1 Page 402

Plant Name	Unit ID	Generator Nameplate Capacity (MW)	Type of Prime Mover	Summer Capability (MW)	Winter Capability (MW)	Line 12 - Net Generation
<b>COAL</b>						
Pulliam	3	30.0	ST	24	25	122,642
Pulliam	4	30.0	ST	30	30	150,126
Pulliam	5	50.0	ST	50	52	328,125
Pulliam	6	62.5	ST	69	70	360,034
Pulliam	7	75.0	ST	82	82	569,016
Pulliam	8	125.0	ST	131	133	943,463
Pulliam Total						
Weston	1	60.0	ST	59	62	387,337
Weston	2	75.0	ST	85	88	646,289
Weston	3	321.6	ST	334	340	2,400,462
<b>GAS</b>						
De Pere	1	180.0	GT	181	196	99,916
West Marinette	31	41.9	GT	45	46	7,118
West Marinette	32	41.9	GT	42	45	3,049
West Marinette	33	83.5	GT	74	106	37,618
West Marinette	34	83.0	GT	MG&E owns M34, WPSC is the operator		
Weston	31	21.5	GT	20	22	3,240
Weston	32	51.0	GT	52	65	23,883
Pulliam 31	31	82.6	GT	73	104	64,613
<b>NUCLEAR</b>						
Kewaunee	1	607.9	NP	574	577	3,873,882
<b>OIL</b>						
Eagle River	1	2.0	IC	<5MW	<5MW	20
Eagle River	2	2.0	IC	<5MW	<5MW	68
Oneida Casino	1	2.0	IC	<5MW	<5MW	3
Oneida Casino	2	2.0	IC	<5MW	<5MW	2
<b>HYDRO</b>						
Alexander	1	1.4	HY	<5MW	<5MW	7,585
Alexander	2	1.4	HY	<5MW	<5MW	6,172
Alexander	3	1.4	HY	<5MW	<5MW	6,187
Caldron Falls	1	3.2	HY	<5MW	<5MW	7,612
Caldron Falls	2	3.2	HY	<5MW	<5MW	7,260
Grandfather Falls	1	11.0	HY	11	11	59,139
Grandfather Falls	2	6.2	HY	6	6	26,355
Grand Rapids	1	1.1	HY	<5MW	<5MW	5,067
Grand Rapids	2	1.1	HY	<5MW	<5MW	6,406
Grand Rapids	3	1.5	HY	<5MW	<5MW	4,414
Grand Rapids	4	1.9	HY	<5MW	<5MW	7,315
Grand Rapids	5	1.9	HY	<5MW	<5MW	9,458
Hat Rapids	1	0.8	HY	<5MW	<5MW	3,648
Hat Rapids	2	0.5	HY	<5MW	<5MW	2,756
Hat Rapids	3	0.4	HY	<5MW	<5MW	1,319



GENERATION SUMMARY WORKSHEET  
Utility: Wisconsin Public Service Corporation

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## GENERATION SUMMARY WORKSHEET

Utility: Wisconsin Public Service Corporation

FERC Form 1 Page 402

Plant Name	Unit ID	Generator Nameplate Capacity (MW)	Type of Prime Mover	Summer Capability (MW)	Winter Capability (MW)	Line 12 - Net Generation
HYDRO (cont.)						
High Falls	1	1.4	HY	<5MW	<5MW	3,823
High Falls	2	1.4	HY	<5MW	<5MW	5,303
High Falls	3	1.4	HY	<5MW	<5MW	1,337
High Falls	4	1.4	HY	<5MW	<5MW	1,763
High Falls	5	1.4	HY	<5MW	<5MW	6,294
Jersey	1	0.2	HY	<5MW	<5MW	1,163
Jersey	2	0.2	HY	<5MW	<5MW	1,100
Jersey	3	0.1	HY	<5MW	<5MW	767
Johnson Falls	1	1.8	HY	<5MW	<5MW	5,849
Johnson Falls	2	1.8	HY	<5MW	<5MW	5,866
Merrill	1	0.4	HY	<5MW	<5MW	(114)
Merrill	2	0.4	HY	<5MW	<5MW	1,690
Merrill	3	1.5	HY	<5MW	<5MW	6,829
Otter Rapids	1	0.3	HY	<5MW	<5MW	1,426
Otter Rapids	2	0.2	HY	<5MW	<5MW	163
Otter Rapids	3	unit retired	HY	n/a	n/a	n/a
Peshtigo	1	0.2	HY	<5MW	<5MW	1,864
Peshtigo	4	0.4	HY	<5MW	<5MW	1,541
Potato Rapids	1	0.5	HY	<5MW	<5MW	1,212
Potato Rapids	2	0.4	HY	<5MW	<5MW	1,123
Potato Rapids	3	0.4	HY	<5MW	<5MW	2,000
Sandstone Rapids	1	1.9	HY	<5MW	<5MW	4,437
Sandstone Rapids	2	1.9	HY	<5MW	<5MW	8,120
Tomahawk	1	1.3	HY	<5MW	<5MW	8,463
Tomahawk	2	1.3	HY	<5MW	<5MW	3,813
Wausau	1	1.8	HY	<5MW	<5MW	8,791
Wausau	2	1.8	HY	<5MW	<5MW	9,645
Wausau	3	1.8	HY	<5MW	<5MW	7,575
WIND						
Glenmore	1	0.6	WIND	<5MW	<5MW	1,111
Glenmore	2	0.6	WIND	<5MW	<5MW	893
Lincoln	1	0.66	WIND	<5MW	<5MW	1,316
Lincoln	2	0.66	WIND	<5MW	<5MW	1,274
Lincoln	3	0.66	WIND	<5MW	<5MW	1,226
Lincoln	4	0.66	WIND	<5MW	<5MW	1,315
Lincoln	5	0.66	WIND	<5MW	<5MW	1,212
Lincoln	6	0.66	WIND	<5MW	<5MW	1,072
Lincoln	7	0.66	WIND	<5MW	<5MW	1,177
Lincoln	8	0.66	WIND	<5MW	<5MW	1,109
Lincoln	9	0.66	WIND	<5MW	<5MW	1,256
Lincoln	10	0.66	WIND	<5MW	<5MW	1,155
Lincoln	11	0.66	WIND	<5MW	<5MW	956
Lincoln	12	0.66	WIND	<5MW	<5MW	1,106
Lincoln	13	0.66	WIND	<5MW	<5MW	1,107
Lincoln	14	0.66	WIND	<5MW	<5MW	1,151
OTHER RENEWABLES PHOTOVOLTAICS, FUEL CELLS						
				1,942	2,060	10,301,878
		2105.4	MW TOTAL			
		located in Wisconsin and operated by utility				

GENERATION SUMMARY WORKSHEET  
Utility: Wisconsin Public Service Corporation

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GENERATION SUMMARY WORKSHEET  
Utility: Wisconsin Public Service Corporation

FERC Form 1 Page 402						
Plant Name	Unit ID	Generator Nameplate Capacity (MW)	Type of Prime Mover	Summer Capability (MW)	Winter Capability (MW)	Line 12 - Net Generation
<b>Generating Units Operated by others or located outside of Wisconsin</b>						
Alliant, Kewaunee	1	(249.2)	NP	(236)	(237)	(1,589,781)
West Marinette	33	(26.7)	GT	(24)	(34)	-
West Marinette	34	(83.0)	GT	<b>MG&amp;E owns M34, WPSC is the operator</b>		
Columbia	1	167.6	ST	175	179	1,135,405
Columbia	2	167.6	ST	173	176	1,121,159
Edgewater ***	4	105.8	ST	103	103	617,107
<b>***Edgewater also burned Tire Derived Fuel in 2004. Use was 3,088 tons at a cost of \$80,775.</b>						
				191	187	1,283,890
82.1 MW TOTAL for all generating units outside of Wisconsin or operated by others less joint plant amounts						

Total Generator Nameplate Capacity 2187.5

Total Net Generation 11,585,768

FERC 401a line 9 11,586,827

Note: WPSC took 100% of the generation from M33 in 2004.

Difference 1,059

Difference is attributable to 1059 MW generated by leased diesel generators during 2003 that were inadvertently omitted from 2003 FERC page 401a. The 1059 MW were included in 2004 FERC page 401a to correct for the prior year omission.

GENERATION SUMMARY WORKSHEET  
Utility: Wisconsin Public Service Corporation

FERC Form 1 Page 402					
Line 38 - Fuel Burned Primary Fuel	Line 38 - Fuel Burned Secondary Fuel	Line 38 - Fuel Burned Tertiary	Line 39 - Fuel Htg Value Primary Fuel	Line 39 - Fuel Htg Value Secondary Fuel	Line 39 - Fuel Htg Value Tertiary
(205,379)	n/a	n/a	82	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
717,941	1,762	n/a	8,477	138,875	n/a
692,783	1,538	n/a	8,477	138,875	n/a
346,676	2,216	n/a	8,668	138,875	n/a
1,552,021	5,516	0			

The following generating units reported changes in summer and/or winter capabilities from the previous year's annual tests exceeding the stated criteria:

Pulliam 3	West Marinette 31	Kewaunee
Pulliam 7	West Marinette 32	Alliant, Kewaunee
Pulliam 8	Weston 31	Columbia 1
Weston 1	Weston 32	
DePere	Pulliam 31	

These changes are explained briefly as follows:

We run the tests at prevailing ambient conditions during the appropriate season (summer or winter) and correct the results to monthly design temperature conditions as determined by MAIN procedure.

Kewaunee Nuclear Power Plant performed a stretch power uprate in March 2004.

Utility No. 6690	Year Ended December 31, 2004	Form AFP	Copy 1	Page E-40	1
COAL CONTRACT INFORMATION-SPECIFICATION AND COSTS					2
					3
Particulars					4
(a)	(b)	(c)			5
Vendor name	Vendor A	Vendor A			6
Term of agreement (mo/da/yr - mo/da/yr)	01/01/04-12/31/05	01/01/04-12/31/05			7
Plant name	Pulliam	Weston 1&2			8
Total cost of coal delivered	\$ 30,183,673	\$ 2,512,870			9
Total units delivered - 2,000 lb. tons	1,572,397	135,025			10
Avg. Btu's per lb. of coal delivered	8,934	8,958			11
Avg. percent moisture of coal delivered	29.67	26.51			12
Avg. percent sulfur of coal delivered	0.20	0.19			13
Avg. percent ash of coal delivered	4.4	4.3			14
	(h)	(i)			15
Vendor name	Vendor B	Vendor B			16
Term of agreement (mo/da/yr - mo/da/yr)	01/01/04-12/31/06	1/1/04-12/31/06			17
Plant name	Pulliam	Weston 1&2			18
Total cost of coal delivered	\$ 233,237	\$ 1,300,149			19
Total units delivered - 2,000 lb. tons	11,970	74,350			20
Avg. Btu's per lb. of coal delivered	8,877	8,858			21
Avg. percent moisture of coal delivered	26.54	27.18			22
Avg. percent sulfur of coal delivered	0.29	0.30			23
Avg. percent ash of coal delivered	5.4	5.0			24
	(n)	(o)			25
Vendor name	Vendor C	Vendor C			26
Term of agreement (mo/da/yr - mo/da/yr)	6/10/77-12/31/16	06/10/77-12/31/16			27
Plant name	Pulliam	Weston 1&2			28
Total cost of coal delivered	\$ -	\$ 1,139,292			29
Total units delivered - 2,000 lb. tons	None	61,510			30
Avg. Btu's per lb. of coal delivered		8,818			31
Avg. percent moisture of coal delivered		26.72			32
Avg. percent sulfur of coal delivered		0.32			33
Avg. percent ash of coal delivered		5.7			34
	(t)	(u)			35
Vendor name	*	*			36
Term of agreement (mo/da/yr - mo/da/yr)					37
Plant name					38
Total cost of coal delivered					39
Total units delivered - 2,000 lb. tons					40
Avg. Btu's per lb. of coal delivered					41
Avg. percent moisture of coal delivered					42
Avg. percent sulfur of coal delivered					43
Avg. percent ash of coal delivered					44
	(z)	(aa)			45
Vendor name					46
Term of agreement (mo/da/yr - mo/da/yr)					47
Plant name					48
Total cost of coal delivered					49
Total units delivered - 2,000 lb. tons					50
Avg. Btu's per lb. of coal delivered					51
Avg. percent moisture of coal delivered					52
Avg. percent sulfur of coal delivered					53
Avg. percent ash of coal delivered					54
					55
					56

\* Plant received a portion of its 2004 requirements from the spot market.

Utility No. 6690		Year Ended December 31, 2004		Form AFP		Copy 1		Page E-41		1	
COAL CONTRACT INFORMATION-SPECIFICATION AND COSTS (continued)										2	
										3	
										4	
(d)		(e)		(f)		(g)				5	
Vendor A		Vendor A		Vendor A						6	
06/10/77-12/31/16		01/01/02-12/31/05		01/01/03-12/31/05						7	
Weston 3		Columbia 1&2		Edgewater 4						8	
\$ 13,978,575		\$ -		\$ 2,393,887						9	
754,914		0		105,816						10	
8,839		0		8,837						11	
26.93		0.00		26.17						12	
0.30		0.00		0.23						13	
5.4		0.0		5.5						14	
(j)		(k)		(l)		(m)				15	
Vendor B		Vendor B		Vendor B						16	
1/1/04-12/31/06		01/01/02-12/31/06		01/01/02-12/31/06						17	
Weston 3		Columbia 1&2		Edgewater 4						18	
\$ 9,279,241		\$ 15,554,482		\$ 713,815						19	
504,508		723,866		26,523						20	
8,827		8,432		8,924						21	
27.04		30.25		26.68						22	
0.29		0.36		0.20						23	
5.3		4.7		4.3						24	
(p)		(q)		(r)		(s)				25	
Vendor C		Vendor C		Vendor C						26	
1/1/04-12/31/05		01/01/02-12/13/05		01/01/04-12/31/05						27	
Weston 3		Columbia 1&2		Edgewater 4						28	
\$ 477,256		\$ 10,127,360		\$ 1,809,378						29	
25,058		475,334		83,562						30	
8,900		8,559		8,758						31	
26.89		29.23		27.6						32	
0.19		0.36		0.45						33	
4.2		4.8		5.4						34	
(v)		(w)		(x)		(y)				35	
*		Vendor D		Vendor D						36	
		01/01/04-12/31/05		01/01/04-12/31/08						37	
		Columbia 1&2		Edgewater 4						38	
		\$ 1,499,727		\$ 2,278,709						39	
		79,701		99,018						40	
		8,408		8,857						41	
		26.38		26.87						42	
		0.33		0.29						43	
		4.3		5.3						44	
(bb)		(cc)		(ee)		(ee)				45	
				Vendor E						46	
				01/01/04-12/31/04						47	
				Edgewater 4						48	
				\$ 134,043						49	
				3,010						50	
				10,955						51	
				11.47						52	
				0.30						53	
				9.8						54	
										55	
										56	

Utility No. 6690	Year Ended December 31, 2004	Form AFP	Copy 1	Page E-63	1
<b>ELECTRIC DISTRIBUTION LINES</b>					2
					3
1. If a utility has available the number of poles, but not miles of pole line, it will be considered satisfactory to determine miles of pole line by multiplying number of poles by average length of span, indicating in a footnote the average span used.					4
					5
					6
					7
2. Urban distribution lines and rural distribution lines are to be reported separately for Wisconsin and for outside the state.					8
					9
3. Urban distribution lines are defined as lines inside corporate limits of incorporated places, lines in urban areas adjacent to such corporate limits, and lines in unincorporated communities with urban characteristics. All pole lines used for urban distribution, including joint distribution and transmission, other joint distribution lines, and joint use of foreign lines are to be reported					10
					11
					12
					13
					14
				Miles of:	15
					16
					17
Particulars	Pole line	U.G. conduit	Buried		18
(a)	(b)	(subway)	cable		19
		(c)	(d)		20
Lines in Wisconsin:					21
Urban distribution lines--primary voltage	2,453.31	15.25	1,244.03		22
Urban distribution lines--secondary voltage	1,608.51		626.54		23
Rural distribution lines--primary voltage	12,030.94	0.22	2,975.92		24
Rural distribution lines--secondary voltage	1,206.24		173.07		25
Total in Wisconsin	17,299.00	15.47	5,019.56		26
Lines outside the state:					27
Urban distribution lines--primary voltage	59.28	2.52	17.54		28
Urban distribution lines--secondary voltage	48.26		3.49		29
Rural distribution lines--primary voltage	406.50		35.20		30
Rural distribution lines--secondary voltage	31.81		0.35		31
Total outside the state	545.85	2.52	56.58		32
Total lines of utility	17,844.85	17.99	5,076.14		33

Note: The totals provided for distribution line miles are accurate. Due to a system limitation, the splits between urban and rural are approximate. Actual splits will be available for 2005 reporting.



Utility No. 6690		Year Ended December 31, 2004		Form AFP		Copy 1		Page E-66		1	
NAMES OF CITIES, VILLAGES, AND TOWNS										2	
NUMBER OF CUSTOMERS IN EACH SUPPLIED DIRECTLY WITH ELECTRICITY BY REPORTING UTILITY AT END OF YEAR										3	
Report in alphabetical order first, cities, and second, incorporated villages. Next, report										4	
towns in alphabetical order under each county, also listed in alphabetical order. Show										5	
total for each group and for total company.										6	
(CLASS A & B)										7	
										8	
Location		Customers		Location		Customers		9			
(a)		end of year		(a)		end of year		10			
(a)		(b)		(a)		(b)		11			
RECAPITULATION				VILLAGES (CONT'D)				12			
CITIES		163,535		LENA		337		13			
VILLAGES		60,332		LUXEMBURG		1,111		14			
TOWNS		197,387		MARATHON		790		15			
TOTAL		421,254		MARIBEL		170		16			
CITIES				MISHICOT		863		17			
ANTIGO		4,444		PARK RIDGE		276		18			
BRILLION		1,496		PLOVER		5,403		19			
CHILTON		2,048		POTTER		130		20			
CRANDON		1,187		POUND		210		21			
DE PERE		10,148		PULASKI		284		22			
EAGLE RIVER		7		REEDSVILLE		575		23			
GREEN BAY		48,920		ROTHSCHILD		2,452		24			
KEWAUNEE		1,633		SISTER BAY		1,507		25			
MANITOWOC		9		ST. NAZIANZ		394		26			
MARINETTE		6,199		STOCKBRIDGE		403		27			
MENOMINEE, MICHIGAN		4,906		STRATFORD		10		28			
MERRILL		4,817		SUAMICO		4,212		29			
MOSINEE		2,157		SURING		331		30			
OCONTO		2,375		VALDERS		515		31			
OSHKOSH		30,256		WAUSAUKEE		372		32			
PESHTIGO		1,763		WESTON		6,297		33			
RHINELANDER		4,372		WHITELAW		346		34			
SCHOFIELD		1,498		WHITING		806		35			
STEPHENSON, MICHIGAN		7		WRIGHTSTOWN		1,088		36			
STEVENS POINT		11,191		TOTAL VILLAGES		60,332		37			
STURGEON BAY		1		TOWNS				38			
TOMAHAWK		2,068		BROWN COUNTY				39			
TWO RIVERS		10		BELLEVUE		6,693		40			
WAUPACA		3,270		EATON		627		41			
WAUSAU		18,753		GLENMORE		467		42			
TOTAL CITIES		163,535		GREEN BAY		936		43			
VILLAGES				HOLLAND		390		44			
ALLOUEZ		5,971		HUMBOLDT		597		45			
ASHWAUBENON		9,111		LAWRENCE		1,311		46			
BROKAW		95		LEDGEVIEW		2,413		47			
CASCO		295		MORRISON		715		48			
COLEMAN		424		NEW DENMARK		698		49			
CRIVITZ		693		PITTSFIELD		1,067		50			
DENMARK		979		ROCKLAND		657		51			
EDGAR		715		SCOTT		1,559		52			
EGG HARBOR		901		WRIGHTSTOWN		932		53			
EPHRAIM		902				19,062		54			
FENWOOD		78		CALUMET COUNTY				55			
FORESTVILLE		245		BRILLION		691		56			
FRANCIS CREEK		318		BROTHERTOWN		537		57			
HATLEY		1		CHARLESTOWN		201		58			
HILBERT		1		CHILTON		479		59			
HOBART		2,661		HARRISON		53		60			
HOWARD		7,639		RANTOUL		304		61			
JUNCTION CITY		230		STOCKBRIDGE		731		62			
KELLNERSVILLE		191		WOODVILLE		7		63			
						3,003		64			

Utility No. 6690		Year Ended December 31, 2004		Form AFP		Copy 1		Page E-67	
NAMES OF CITIES, VILLAGES, AND TOWNS									
NUMBER OF CUSTOMERS IN EACH SUPPLIED DIRECTLY WITH ELECTRICITY BY REPORTING UTILITY AT END OF YEAR									
Report in alphabetical order first, cities, and second, incorporated villages. Next, report									
towns in alphabetical order under each county, also listed in alphabetical order. Show									
total for each group and for total company.									
(CLASS A & B)									
Location		Customers		Location		Customers			
(a)		end of year		(a)		end of year			
(b)		(b)		(b)		(b)			
<u>TOWNS (CONT'D)</u>				<u>KEWAUNEE COUNTY (CONT'D)</u>					
<u>DOOR COUNTY</u>				WEST KEWAUNEE				592	
BAILEYS HARBOR								5,357	
BRUSSELS				<u>LANGLADE COUNTY</u>					
CLAYBANKS				ACKLEY				276	
EGG HARBOR				AINSWORTH				613	
FORESTVILLE				ANTIGO				766	
GARDNER				ELCHO				1,575	
GIBRALTER				LANGLADE				473	
JACKSONPORT				NEVA				514	
LIBERTY GROVE				NORWOOD				279	
NASEWAUPEE				PARRISH				106	
SEVASTOPOL				PECK				216	
STURGEON BAY				POLAR				84	
UNION				PRICE				146	
				ROLLING				695	
				SUMMIT				140	
<u>FLORENCE COUNTY</u>				UPHAM				966	
FENCE				VILAS				172	
FERN				WOLF RIVER				292	
FLORENCE								7,313	
HOMESTEAD				<u>LINCOLN COUNTY</u>					
				BIRCH				302	
<u>FOND DU LAC COUNTY</u>				BRADLEY				2,246	
ELDORADO				CORNING				391	
FRIENDSHIP				HARDING				223	
ROSENDALE				HARRISON				893	
				KING				971	
<u>FOREST COUNTY</u>				MERRILL				1,463	
ARGONNE				PINE RIVER				889	
ARMSTRONG CREEK				ROCK FALLS				483	
BLACKWELL				RUSSELL				405	
CASWELL				SCHLEY				484	
CRANDON				SCOTT				646	
FREEDOM				SKANAWAN				269	
HILES				SOMO				47	
LAONA				TOMAHAWK				156	
LINCOLN				WILSON				387	
NASHVILLE								10,255	
WABENO				<u>MANITOWOC COUNTY</u>					
				CATO				713	
<u>IRON COUNTY</u>				CENTERVILLE				163	
SHERMAN				COOPERSTOWN				584	
				EATON				360	
<u>KEWAUNEE COUNTY</u>				FRANKLIN				581	
AHNAPEE				GIBSON				655	
CARLTON				KOSSUTH				1,046	
CASCO				LIBERTY				632	
FRANKLIN				MANITOWOC				491	
LINCOLN				MANITOWOC RAPIDS				1,072	
LUXEMBURG				MAPLE GROVE				371	
MONTPELIER				MEEME				488	
PIERCE				MISHICOT				604	
RED RIVER									

Utility No. 6690		Year Ended December 31, 2004		Form AFP		Copy 1		Page E-68	
NAMES OF CITIES, VILLAGES, AND TOWNS									
NUMBER OF CUSTOMERS IN EACH SUPPLIED DIRECTLY WITH ELECTRICITY BY REPORTING UTILITY AT END OF YEAR									
Report in alphabetical order first, cities, and second, incorporated villages. Next, report									
towns in alphabetical order under each county, also listed in alphabetical order. Show									
total for each group and for total company.									
(CLASS A & B)									
Location		Customers		Location		Customers			
(a)		(b)		(a)		(b)			
TOWNS (CONT'D)				MARINETTE COUNTY (CONT'D)					
MANITOWOC COUNTY (CONT'D)				NIAGARA		23			
NEWTON		1,062		PEMBINE		961			
ROCKLAND		502		PESHTIGO		2,078			
SCHLESWIG		423		PORTERFIELD		1,088			
TWO CREEKS		240		POUND		332			
TWO RIVERS		911		SILVER CLIFF		1,096			
		10,898		STEPHENSON		4,479			
MARATHON COUNTY				WAGNER		627			
BERGEN		340		WAUSAUKEE		1,135			
BERLIN		426				19,346			
BEVENT		173		MENOMINEE COUNTY, MICHIGAN					
CASSEL		355		DAGGETT		212			
CLEVELAND		551		HOLMES		42			
DAY		20		INGALLSTON		633			
EASTON		484		LAKE		48			
EAU PLEINE		271		MELLEN		724			
ELDERON		108		MENOMINEE		2,021			
EMMET		364		NADEAU		54			
FRANKFORT		51		STEPHENSON		348			
GREEN VALLEY		148				4,082			
GUENTHER		49		OCONTO COUNTY					
HALSEY		95		ABRAMS		291			
HAMBURG		396		BAGLEY		106			
HARRISON		203		BRAZEAU		58			
HEWITT		271		BREED		506			
KNOWLTON		896		CHASE		802			
KRONENWETTER		2,524		DOTY		768			
MAINE		1,155		GILLET		4			
MARATHON		482		HOW		101			
MOSINEE		971		LAKEWOOD		1,528			
NORRIE		101		LENA		72			
PLOVER		110		LITTLE RIVER		422			
REID		565		LITTLE SUAMICO		1,182			
RIB FALLS		420		MAPLE VALLEY		268			
RIB MOUNTAIN		3,249		MORGAN		82			
RIETBROCK		293		MOUNTAIN		1,336			
RINGLE		619		OCONTO		268			
STETTIN		1,166		OCONTO FALLS		78			
TEXAS		770		PENSAUKEE		256			
WAUSAU		1,052		RIVERVIEW		1,608			
WESTON		212		SPRUCE		420			
WIEN		228		TOWNSEND		1,782			
		19,118				11,938			
MARINETTE COUNTY				ONEIDA COUNTY					
AMBERG		952		CASSIAN		1,181			
ATHELSTANE		1,031		CRESCENT		1,325			
BEAVER		408		ENTERPRISE		415			
BEECHER		979		HAZELHURST		1,223			
DUNBAR		837		LAKE TOMAHAWK		1,154			
GOODMAN		782		LITTLE RICE		462			
GROVER		787		LYNNE		25			
LAKE		898		MINOCQUA		5,084			
MIDDLE INLET		853		MONICO		248			

Utility No. 6690		Year Ended December 31, 2004		Form AFP		Copy 1		Page E-69	
NAMES OF CITIES, VILLAGES, AND TOWNS									
NUMBER OF CUSTOMERS IN EACH SUPPLIED DIRECTLY WITH ELECTRICITY BY REPORTING UTILITY AT END OF YEAR									
Report in alphabetical order first, cities, and second, incorporated villages. Next, report									
towns in alphabetical order under each county, also listed in alphabetical order. Show									
total for each group and for total company.									
(CLASS A & B)									
Location		Customers		Location		Customers			
(a)		end of year		(a)		end of year			
(b)		(b)		(b)		(b)			
TOWNS (CONTD)				VILAS COUNTY					
ONEIDA COUNTY (CONTD)				ARBOR VITAE 2,758					
NEWBOLD 2,384				BOULDER JUNCTION 1,339					
NOKOMIS 1,163				CLOVERLAND 1,067					
PELICAN 1,940				CONOVER 28					
PIEHL 85				LAC DU FLAMBEAU 3,146					
PINE LAKE 1,716				LAND O LAKES 132					
SCHOEPKE 622				LINCOLN 2,177					
STELLA 416				PLUM LAKE 834					
SUGAR CAMP 1,618				PRESQUE ISLE 295					
THREE LAKES 3,265				ST. GERMAIN 2,547					
WOODBORO 783				WASHINGTON 1,648					
WOODRUFF 1,914				15,971					
27,023				WAUPACA COUNTY					
OUTAGAMIE COUNTY				DAYTON 1,308					
BUCHANAN 16				FARMINGTON 1,870					
FREEDOM 9				LIND 9					
KAUKAUNA 26				ROYALTON 23					
ONEIDA 149				SAINT LAWRENCE 22					
SEYMOUR 6				WAUPACA 595					
206				3,827					
PORTAGE COUNTY				WAUSHARA COUNTY					
ALBAN 8				PLAINFIELD 1					
ALMOND 227				SAXEVILLE 1					
AMHERST 4				2					
BELMONT 226				WINNEBAGO COUNTY					
BUENA VISTA 595				ALGOMA 2,528					
CARSON 466				BLACK WOLF 1,223					
DEWEY 134				CLAYTON 1,460					
GRANT 24				MENASHA 39					
EAU PLEINE 335				NEENAH 28					
HULL 2,524				NEKIMI 878					
LANARK 316				NEPEUSKUN 14					
LINWOOD 496				OMRO 3					
NEW HOPE 8				OSHKOSH 1,764					
PINE GROVE 561				UTICA 572					
PLOVER 1,041				VINLAND 947					
SHARON 422				WINCHESTER 651					
STOCKTON 190				WINNECONNE 598					
7,577				10,705					
SHAWANO COUNTY									
ANIWA 8									
HUTCHINS 4									
12									



Utility No. 6690	Year Ended December 31, 2004	Form AGP	Copy 1	Page G-1	1
NAMES OF CITIES, VILLAGES, AND TOWNS					2
NUMBER OF CUSTOMERS IN EACH SUPPLIED DIRECTLY WITH GAS BY REPORTING UTILITY AT END OF YEAR					3
Report in alphabetical order, by county, first, each city, second, each incorporation village, and third, each					4
town in which the reporting utility has obtained Public Service Commission authorization to provide natural gas					5
service and in which the reporting utility has in place natural gas facilities and has provided or is currently					6
providing natural gas service. Indicate the number of customers served in each municipality at the end of the					7
year and tabulate the number of customers served in each county. Tabulate the total number of customers served					8
by the company.					9
(CLASS A & B)					10
Location	Customers end of year	Location	Customers end of year		11
(a)	(b)	(a)	(b)		12
					13
					14
<u>BROWN COUNTY</u>		<u>DOOR COUNTY (CONT'D)</u>			15
CITIES:		GARDNER	152		16
DE PERE	7,898	NASEWAUPEE	428		17
GREEN BAY	38,114	SEVASTOPOL	374		18
VILLAGES:		STURGEON BAY	6		19
ALLOUEZ	5,528	UNION	189		20
ASHWAUBENON	6,614		5,692		21
BELLEVUE	4,982	<u>FOND DU LAC COUNTY</u>			22
DENMARK	750	VILLAGES:			23
HOBART	1,908	MOUNT CALVARY	183		24
HOWARD	6,145	ST. CLOUD	131		25
SUAMICO	3,532	TOWNS:			26
WRIGHTSTOWN	903	CALUMET	245		27
TOWNS:		FOREST	8		28
EATON	176	FRIENDSHIP	4		29
GLENMORE	11	MARSHFIELD	121		30
GREEN BAY	570	OSCEOLA	220		31
HOLLAND	17		912		32
HUMBOLDT	263	<u>FOREST COUNTY</u>			33
LAWRENCE	999	CITIES:			34
LEDGEVIEW	1,551	CRANDON	833		35
MORRISON	172	TOWNS:			36
NEW DENMARK	133	ARGONNE	130		37
PITTSFIELD	604	BLACKWELL	36		38
ROCKLAND	245	CRANDON	33		39
SCOTT	1,271	HILES	243		40
WRIGHTSTOWN	419	LAONA	509		41
	82,805	LINCOLN	53		42
<u>CALUMET COUNTY</u>		WABENO	547		43
CITIES:			2,384		44
BRILLION	1,189	<u>KEWAUNEE COUNTY</u>			45
CHILTON	1,547	CITIES:			46
KIEL	163	ALGOMA	1,535		47
NEW HOLSTEIN	1,316	KEWAUNEE	1,209		48
VILLAGES:		VILLAGES:			49
HILBERT	463	CASCO	242		50
POTTER	103	LUXEMBURG	932		51
STOCKBRIDGE	236	TOWNS:			52
TOWNS:		AHNAPEE	16		53
BRILLION	344	CASCO	74		54
BROTHERTOWN	253	FRANKLIN	77		55
CHARLESTOWN	96	LUXEMBURG	141		56
CHILTON	77	MONTPELIER	107		57
HARRISON	54	PIERCE	161		58
NEW HOLSTEIN	198	RED RIVER	214		59
RANTOUL	28	WEST KEWAUNEE	35		60
STOCKBRIDGE	232		4,743		61
WOODVILLE	11	<u>LANGLADE COUNTY</u>			62
	6,310	VILLAGES:			63
<u>DOOR COUNTY</u>		WHITE LAKE	134		64
CITIES:		TOWNS:			65
STURGEON BAY	4,140	ELCHO	613		66
VILLAGES:		EVERGREEN	49		67
FORESTVILLE	204	POLAR	31		68
TOWNS:		UPHAM	321		69
BRUSSELS	96	WOLF RIVER	102		70
FORESTVILLE	103		1,250		71
					72

Utility No. 6690		Year Ended December 31, 2004		Form AGP		Copy 1		Page G-2		1	
NAMES OF CITIES, VILLAGES, AND TOWNS										3	
NUMBER OF CUSTOMERS IN EACH SUPPLIED DIRECTLY WITH GAS BY REPORTING UTILITY AT END OF YEAR										4	
Report in alphabetical order, by county, first, each city, second, each incorporation village, and third, each										5	
town in which the reporting utility has obtained Public Service Commission authorization to provide natural gas										6	
service and in which the reporting utility has in place natural gas facilities and has provided or is currently										7	
providing natural gas service. Indicate the number of customers served in each municipality at the end of the										8	
year and tabulate the number of customers served in each county. Tabulate the total number of customers served										9	
by the company.										10	
(CLASS A & B)											
Location		Customers end of year		Location		Customers end of year				11	
(a)		(b)		(a)		(b)				12	
										13	
										14	
LINCOLN COUNTY				MARATHON COUNTY (CONT'D)						15	
CITIES:				TOWNS:						16	
MERRILL		3,895		BERGEN		64				17	
TOMAHAWK		1,595		CASSEL		43				18	
TOWNS:				EASTON		2				19	
BIRCH		1		ELDERON		58				20	
BRADLEY		1,100		GUENTHER		2				21	
KING		300		KNOWLTON		649				22	
MERRILL		812		KRONENWETTER		1,894				23	
PINE RIVER		228		MAINE		474				24	
SCOTT		133		MARATHON		23				25	
TOMAHAWK		33		MOSINEE		541				26	
		8,097		NORRIE		47				27	
MANITOWOC COUNTY				REID		126				28	
CITIES:				RIB FALLS		50				29	
KIEL		1,248		RIB MOUNTAIN		2,735				30	
MANITOWOC		13,884		RIETBROCH		38				31	
TWO RIVERS		5,089		RINGLE		194				32	
VILLAGES:				STETTIN		581				33	
CLEVELAND		607		TEXAS		151				34	
FRANCIS CREEK		270		WAUSAU		411				35	
KELLNERSVILLE		158		WESTON		86				36	
MARIBEL		137		WIEN		28				37	
MISHICOT		590				33,409				38	
REEDSVILLE		482		MARINETTE COUNTY						39	
ST. NAZIANZ		320		CITIES:						40	
VALDERS		425		MARINETTE		5,019				41	
WHITELAW		308		PESHTIGO		1,342				42	
TOWNS:				VILLAGES:						43	
CATO		143		COLEMAN		332				44	
CENTERVILLE		15		CRIVITZ		429				45	
COOPERSTOWN		74		POUND		157				46	
EATON		6		WAUSAUKEE		218				47	
FRANKLIN		57		TOWNS:						48	
KOSSUTH		478		BEAVER		32				49	
LIBERTY		167		GOODMAN		204				50	
MANITOWOC		465		GROVER		42				51	
MANITOWOC RAPIDS		784		LAKE		175				52	
MAPLE GROVE		37		MIDDLE INLET		104				53	
MEEME		228		PEMBINE		1				54	
MISHICOT		101		PESHTIGO		1,373				55	
NEWTON		694		PORTERFIELD		383				56	
ROCKLAND		119		POUND		130				57	
SCHLESWIG		304		STEPHENSON		621				58	
TWO RIVERS		558		WAUSAUKEE		54				59	
		27,748				10,616				60	
MARATHON COUNTY				MENOMINEE COUNTY, MICH						61	
CITIES:				CITIES:						62	
MOSINEE		1,673		MENOMINEE, MICH		4,251				63	
SCHOFIELD		1,055		TOWNS:						64	
WAUSAU		14,442		INGALLSTON		97				65	
VILLAGES:				MENOMINEE		989				66	
BROKAW		56				5,337				67	
EDGAR		560		OCONTO COUNTY						68	
HATLEY		216		CITIES:						69	
MARATHON		573		OCONTO		1,896				70	
ROTHSCHILD		1,886		VILLAGES:						71	
WESTON		4,751		LENA		268				72	

Utility No. 6690	Year Ended December 31, 2004	Form AGP	Copy 1	Page G-2A	1
NAMES OF CITIES, VILLAGES, AND TOWNS					2
NUMBER OF CUSTOMERS IN EACH SUPPLIED DIRECTLY WITH GAS BY REPORTING UTILITY AT END OF YEAR					3
Report in alphabetical order, by county, first, each city, second, each incorporation village, and third, each					4
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providing natural gas service. Indicate the number of customers served in each municipality at the end of the					7
year and tabulate the number of customers served in each county. Tabulate the total number of customers served					8
by the company.					9
(CLASS A & B)					10
Location	Customers end of year		Location	Customers end of year	11
(a)	(b)		(a)	(b)	12
					13
					14
<u>OCONTO COUNTY (CONT'D)</u>			<u>PORTAGE COUNTY (CONT'D)</u>		15
SURING	250		VILLAGES:		16
TOWNS:			ALMOND	123	17
ABRAMS	149		JUNCTION CITY	180	18
BAGLEY	84		PARK RIDGE	254	19
BRAZEAU	649		PLOVER	3,969	20
BREED	87		ROSHOLT	182	21
CHASE	8		WHITING	666	22
DOTY	170		TOWNS:		23
HOW	1		ALBAN	52	24
LAKEWOOD	735		ALMOND	21	25
LENA	36		BUENA VISTA	45	26
LITTLE RIVER	43		CARSON	56	27
LITTLE SUAMICO	1,016		DEWEY	110	28
MAPLE VALLEY	82		EAU PLEINE	88	29
MOUNTAIN	574		HULL	1,869	30
OCONTO	102		LINWOOD	45	31
PENSAUKEE	7		PINE GROVE	117	32
RIVERVIEW	714		PLOVER	749	33
SPRUCE	206		SHARON	214	34
TOWNSEND	853		STOCKTON	494	35
	7,930			17,645	36
<u>ONEIDA COUNTY</u>			<u>SHAWANO COUNTY</u>		37
CITIES:			VILLAGES:		38
RHINELANDER	3,430		BIRNAMWOOD	287	39
TOWNS:			ELAND	82	40
CASSIAN	9		TIGERTON	306	41
CRESCENT	809		WITTENBERG	457	42
ENTERPRISE	168		TOWNS:		43
HAZELHURST	231		ANIWA	9	44
LAKE TOMAHAWK	319		BIRNAMWOOD	36	45
MINOCQUA	2,511		FAIRBANKS	20	46
MONICO	108		LESSOR	47	47
NEWBOLD	963		MAPLE GROVE	30	48
NOKOMIS	681		MORRIS	1	49
PELICAN	1,319		NAVARINO	25	50
PIEHL	5		WITTENBERG	114	51
PINE LAKE	1,256			1,414	52
SCHOEPKE	265		<u>SHEBOYGAN COUNTY</u>		53
STELLA	171		CITIES:		54
SUGAR CAMP	545		PLYMOUTH	3,170	55
THREE LAKES	1,420		SHEBOYGAN	20,167	56
WOODBORO	251		SHEBOYGAN FALLS	2,970	57
WOODRUFF	1,045		VILLAGES:		58
	15,506		ELKHART LAKE	654	59
<u>OUTAGAMIE COUNTY</u>			GLENBEULAH	181	60
VILLAGES:			HOWARDS GROVE	1,141	61
NICHOLS	47		KOHLER	948	62
WRIGHTSTOWN	30		TOWNS:		63
TOWNS:			GREENBUSH	112	64
CICERO	24		HERMAN	212	65
KAUKAUNA	58		LIMA	126	66
ONEIDA	701		MITCHELL	1	67
SEYMOUR	19		MOSEL	187	68
	879		PLYMOUTH	658	69
<u>PORTAGE COUNTY</u>			RHINE	486	70
CITIES:			RUSSELL	13	71
STEVENS POINT	8,411		SHEBOYGAN	2,805	72



Utility No. 6690		Year Ended December 31, 2004		Form AGP		Copy 1		Page G-2B		1	
NAMES OF CITIES, VILLAGES, AND TOWNS										2	
NUMBER OF CUSTOMERS IN EACH SUPPLIED DIRECTLY WITH GAS BY REPORTING UTILITY AT END OF YEAR										3	
Report in alphabetical order, by county, first, each city, second, each incorporation village, and third, each town in which the reporting utility has obtained Public Service Commission authorization to provide natural gas service and in which the reporting utility has in place natural gas facilities and has provided or is currently providing natural gas service. Indicate the number of customers served in each municipality at the end of the year and tabulate the number of customers served in each county. Tabulate the total number of customers served by the company.										4	
(CLASS A & B)										5	
Location										6	
Customers end of year										7	
Location										8	
Customers end of year										9	
(a)										10	
(b)										11	
(a)										12	
(b)										13	
(a)										14	
(b)										15	
SHEBOYGAN COUNTY (CONT'D)										16	
SHEBOYGAN FALLS										17	
WILSON										18	
408										19	
1,155										20	
35,394										21	
VILAS COUNTY										22	
CITIES:										23	
EAGLE RIVER										24	
870										25	
TOWNS:										26	
ARBOR VITAE										27	
1,722										28	
CLOVERLAND										29	
214										30	
LINCOLN										31	
1,482										32	
PHELPS										33	
4										34	
ST GERMAIN										35	
719										36	
WASHINGTON										37	
991										38	
6,002										39	
WINNEBEGO COUNTY										40	
CITIES:										41	
OSHKOSH										42	
23,364										43	
TOWNS:										44	
ALGOMA										45	
2,343										46	
BLACK WOLF										47	
987										48	
CLAYTON										49	
751										50	
NEENAH										51	
42										52	
NEKIMI										53	
409										54	
OMRO										55	
1										56	
OSHKOSH										57	
1,407										58	
UTICA										59	
240										60	
VINLAND										61	
513										62	
WINCHESTER										63	
354										64	
WINNECONNE										65	
433										66	
WOLF RIVER										67	
137										68	
30,981										69	
TOTAL										70	
305,054										71	
										72	

Utility No. 6690	Year Ended December 31, 2004	Form AGP	Copy 1	Page G-3	1
GAS OPERATING EXPENSES					2
					3
Particulars	Wisconsin	Other	Total		4
(a)	Jurisdictional	Jurisdictional	Operations		5
	Operations	Operations			6
	(b)	(c)	(d)		7
OPERATING EXPENSES					8
Manufactured gas production expenses (700-742)	\$ 205,116	\$ 3,884	\$ 209,000		9
Purchased gas expenses (804-813)	297,597,673	4,823,464	302,421,137		10
Total production expenses	\$ 297,802,789	\$ 4,827,348	\$ 302,630,137		11
Storage expenses (840-848.3)	\$ -	\$ -	\$ -		12
Transmission expenses (850-867)	-	-	-		13
Distribution expenses (870-894)	18,294,523	239,422	18,533,945		14
Customer accounts expenses (901-905)	11,347,092	170,832	11,517,924		15
Customer service expenses (909-912)	4,540,021	(30)	4,539,991		16
Sales promotion expenses (915-918)	86,113	1,555	87,668		17
Administrative and general expenses (920-935)	20,169,642	305,217	20,474,859		18
Total operation and maintenance	\$ 352,240,180	\$ 5,544,344	\$ 357,784,524		19
Depreciation expense (403)	\$ 15,847,009	\$ 158,383.00	\$ 16,005,392		20
Amortization limited-term utility investment (404)	1,945,273	24,887	1,970,160		21
Amortization of other utility plant (405)	-	-	-		22
Amortization utility plant acquisition adjustment (406)	1,813,187	-	1,813,187		23
Amortization of property losses (407)	1,556,945	(221)	1,556,724		24
Taxes other than income taxes (408.1)	5,864,812	73,587	5,938,399		25
Income taxes - Current (409.1)	3,546,617	483,494	4,030,111		26
Income taxes - Deferred (410.1)	6,332,391	3,212	6,335,603		27
Investment Tax Credit Adj. - Net (411.4)	(142,825)	(1,488)	(144,313)		28
Total operating expenses	\$ 389,003,589	\$ 6,286,198	\$ 395,289,787		29
					30
					31

Utility No. 6690		Year Ended December 31, 2004		Form AGP	Copy 1	Page G-4	1
OPERATING REVENUES FROM NATURAL GAS UTILITY							2
1. Report data by rate schedule (including unbilled revenues and therms), classified between space heating and non-space heating customers. Customer counts are based on the average number of meters in service - using 12 month end figures. Where meters are combined for billing purposes, each combined group of meters counts as one customer.							3
2. For industrial interruptible sales, report data by priority of interruption.							4
3. Report all data for transportation customers even if they are already included in Accounts 480-484. Classify these by rate schedule in the same detail as reported in Accounts 480-484.							5
4. For the remaining other operating revenues, report details of major items and then group the remaining items in each account. Report the name of lessee and description of property for major items of rent revenue.							6
Rate Schedule				Wisconsin			7
				Geographical Operations			8
(a)				Revenues	Therms	Average Customers	9
				(b)	(c)	(d)	10
Sales of Gas Revenues							11
Residential (480)							12
Non-space heating		RG-1	\$ 1,879,720	1,494,050	5,200		13
Non-space heating		GCG	44,067	37,986	101		14
Space heating		RG-1	227,812,348	229,007,355	260,016		15
Space heating		GCG	10,225,009	11,564,086	4,600		16
Space heating		GCG-M	799,419	1,025,652	30		17
Total Account 480				\$ 240,760,563	243,129,129	269,947	18
Commercial and Industrial (481)							19
Non-space heating		GCG-M	\$ 6,719,559	8,835,764	133		20
Non-space heating		GCG-S	2,132,472	2,482,034	837		21
Non-space heating		GCG-L	1,191,224	1,622,450	4		22
Space heating		GCG-S	66,335,394	78,484,843	24,213		23
Space heating		GCG-L	3,338,132	4,511,189	13		24
Space heating		GCG-M	35,229,253	45,392,740	1,122		25
Other-Large volume interruptible		D2	3,860,715	7,054,000	4		26
Other-Large volume interruptible		IG-2	4,069,524	6,070,726	26		27
Other-Large volume interruptible		IG-2A	183,324	277,836	8		28
Other-Large volume interruptible		GCGIL	1,709,752	2,538,988	8		29
Other-Large volume interruptible		GCGIM	2,895,492	4,232,160	101		30
Other-Large volume interruptible		GTMS	2,536,813	3,816,589	2		31
Other-Large volume interruptible		GCGIA	-	-	405		32
Other-Large volume interruptible		ABCGI	-	-	3		33
Other-Large volume interruptible		DF-1	348,812	-	-		34
Other-Large volume interruptible		TGBAL	1,037,589	-	4		35
Total Account 481				\$ 131,588,055	165,319,319	26,883	36
Sales for Resale (483)				-	-	-	37
Interdepartmental (484)							38
Firm		Rate class	\$ 23,489,645	34,029,173	1		39
Total Account 484				23,489,645	34,029,173	1	40
Total Sales of Gas				\$ 395,838,263	442,477,621	296,831	41
Other Operating Revenues							42
Transportation (489)		CG-I	\$ 117,070	7,378,921	1		43
Transport		Other	1,160,567	52,262,563	136		44
Transport		GT-1	5,085,521	160,647,616	22		45
Transport		GT-1F	8,748	47,163	4		46
Transport		GT-1I	7,045,663	129,256,079	414		47
Transport		IG-2T	(202,359)	(7,331,836)	1		48
Total Account 489				\$ 13,215,210	342,260,506	578	49
Total Throughput				\$ 409,053,473	784,738,127		50
Forfeited Discounts (487)				\$ 1,036,614			51
Miscellaneous Service Revenues (488)				36,310			52
Total Account 488				\$ 36,310			53
Rent from Property (493)				(10,293)			54
Total Account 493				\$ (10,293)			55
Other Gas Revenues (495)- Gas True-up				4,624,295			56
- Other				-			57
Total Account 495				\$ 4,624,295			58
Penalty Revenues (497)				\$ -			59
Utility Incentive Revenues (498)				\$ -			60
Total Other Operating Revenues				\$ 18,902,136			61
Total Wisconsin Operating Revenues				\$ 414,740,399	784,738,127	297,409	62

Utility No. 6690		Year Ended December 31, 2004		Form AGP		Copy 1	Page G-5	1
OPERATING REVENUES FROM NATURAL GAS UTILITY								2
1. Report data by rate schedule (including unbilled revenues and therms), classified between space heating and non-space heating customers. Customer counts are based on the average number of meters in service - using 12 month end figures. Where meters are combined for billing purposes, each combined group of meters counts as one customer.								3
2. For industrial interruptible sales, report data by priority of interruption.								4
3. Report all data for transportation customers even if they are already included in Accounts 480-484. Classify these by rate schedule in the same detail as reported in Accounts 480-484.								5
4. For the remaining other operating revenues, report details of major items and then group the remaining items in each account. Report the name of lessee and description of property for major items of rent revenue.								6
Rate Schedule				Michigan				7
				Geographical Operations				8
(a)				Revenues	Therms	Average	13	
				(b)	(c)	Customers	(d)	14
Sales of Gas Revenues							15	
Residential (480)							16	
Non-space heating RG-1				\$ 33,014	37,099	70	17	
Non-space heating CG-1S				3,583	4,136	9	18	
Space heating AEPRM				-	-	20	19	
Space heating RG-1				4,059,578	4,832,906	4,707	20	
Space heating CG-1S				69,376	83,157	50	21	
Total Account 480				\$ 4,165,551	4,957,298	4,856	22	
Commercial and Industrial (481)							23	
Non-space heating CG-1S				\$ 22,456	27,728	10	24	
Non-space heating CG-1L				42,844	74,516	1	25	
Space heating CG-1S				732,232	878,266	406	26	
Space heating CG-1L				865,892	1,109,543	42	27	
Other-Large Volume Interruptible DBGSS				19,793	-	-	28	
Other-Large Volume Interruptible ABCGI				21,057	30,000	-	29	
Other-Large Volume Interruptible GCGA				15,952	6,230	18	30	
Other-Large Volume Interruptible TGBA				14,953	-	-	31	
Total Account 481				\$ 1,735,179	2,126,283	477	32	
Sales for Resale (483)				-	-	-	33	
Interdepartmental (484)							34	
Firm Rate class				\$ -	-	-	35	
Total Account 484				\$ -	-	-	36	
Total Sales of Gas				\$ 5,900,730	7,083,581	5,333	37	
Other Operating Revenues							38	
Transportation (489)							39	
Transport GT-1				\$ 122,559	1,620,014	13	40	
Transport GTM				238,456	7,892,529	1	41	
Transport IG2TM				(1,087)	(36,230)	-	42	
Total Account 489				\$ 359,928	9,476,313	14	43	
Total Throughput				6,260,658	16,559,894		44	
Forfeited Discounts (487)				\$ 291			45	
Miscellaneous Service Revenues (488)				3,512			46	
Total Account 488				\$ 3,512			47	
Rent from Property (493)				-			48	
Total Account 493				\$ -			49	
Other Gas Revenues (495)- Gas True-Up				(88,363)			50	
- Other							51	
Total Account 495				\$ (88,363)			52	
Penalty Revenues (497)				\$ -			53	
Utility Incentive Revenues (498)				\$ -			54	
Total Other Operating Revenues				\$ 275,368			55	
Total Out-of-State Operating Revenues				\$ 6,176,098	16,559,894	5,347	56	
Total Utility				\$ 420,916,497	801,298,021	302,756	57	

Utility No. 6690	Year Ended December 31, 2004	Form AGP	Copy 1	Page G-7	1
<b>GAS OPERATION AND MAINTENANCE EXPENSES</b>					2
					3
<b>Particulars</b>	<b>Total</b>	<b>Labor</b>	<b>Other</b>		4
<b>(a)</b>	<b>Amount</b>	<b>Expense</b>	<b>Expense</b>		5
	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>		6
<b>MANUFACTURED GAS PRODUCTION EXPENSES</b>					7
(List applicable prescribed accounts)					8
					9
<b>Steam Production Expenses</b>					10
Steam Production Expenses - operation	\$ -	\$ -	\$ -		11
Steam Production Expenses - maintenance	-	-	-		12
Steam Production Expenses - transferred credit	-	-	-		13
	\$ -	\$ -	\$ -		14
					15
<b>Mfg Gas Production Exp (Liquefied Gas Prod)</b>					16
Oper supervision & engineering (710)	\$ -	\$ -	\$ -		17
Steam Expenses (711)	-	-	-		18
Other power expenses (712)	-	-	-		19
Liquefied petroleum gas exp (717)	-	-	-		20
Liquefied petroleum gas (728)	-	-	-		21
Misc production expenses (735)	209,000	-	209,000		22
Maintenance supervision & engineering (740)	-	-	-		23
Maintenance of structures & improvements (741)	-	-	-		24
Maintenance of production equipment (742)	-	-	-		25
					26
					27
					28
					29
					30
					31
					32
					33
					34
<b>Total manufactured gas production expenses</b>	<b>\$ 209,000</b>	<b>\$ -</b>	<b>\$ 209,000</b>		35

Utility No. 6690	Year Ended December 31, 2004	Form AGP	Copy 1	Page G-8	1
<b>GAS OPERATION AND MAINTENANCE EXPENSES (Cont.)</b>					2
					3
<b>Particulars</b>	<b>Total</b>	<b>Labor</b>	<b>Other</b>		4
<b>(a)</b>	<b>Amount</b>	<b>Expense</b>	<b>Expense</b>		5
	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>		6
<b>PURCHASED GAS EXPENSES</b>					7
Natural gas city gate purchases (804)	\$ 302,421,137	\$ 294,959	\$ 302,126,178		8
Other gas purchases (805)	-	-	-		9
Purchased gas expenses (807)	-	-	-		10
Gas withdrawn from stor.--Debit (808.1)	-	-	-		11
Gas delivered to stor.--Credit (808.2)	-	-	-		12
Gas used for other ut. op.--Cr. (812)	-	-	-		13
Other gas supply expenses (813)	-	-	-		14
Total purchased gas expenses	\$ 302,421,137	\$ 294,959	\$ 302,126,178		15
<b>STORAGE EXPENSES</b>					16
Operation supervision and eng. (840)	\$ -	\$ -	\$ -		17
Operation labor and expenses (841)	-	-	-		18
Rents (842)	-	-	-		19
Fuel (842.1)	-	-	-		20
Power (842.2)	-	-	-		21
Gas losses (842.3)	-	-	-		22
Maint. supervision and eng. (843.1)	-	-	-		23
Maint. of struct. & improv. (843.2)	-	-	-		24
Maintenance of gas holders (843.3)	-	-	-		25
Maint. of purification equip. (843.4)	-	-	-		26
Maint. of liquefaction equip. (843.5)	-	-	-		27
Maint. of vapor. equip. & other (843.6-843.9)	-	-	-		28
Total storage expenses	\$ -	\$ -	\$ -		29
<b>TRANSMISSION EXPENSES</b>					30
Operation supervision and eng. (850)	\$ -	\$ -	\$ -		31
Sys. control & load dispatching (851)	-	-	-		32
Communications system expenses (852)	-	-	-		33
Compressor stat. labor & expen. (853)	-	-	-		34
Gas for compressor station fuel (854)	-	-	-		35
Other fuel & power for com. sta. (855)	-	-	-		36
Mains expenses (856)	-	-	-		37
Measuring & reg. stat. expenses (857)	-	-	-		38
Trans. & comp. of gas by others (858)	-	-	-		39
Other expenses (859)	-	-	-		40
Rents (860)	-	-	-		41
Maint. supervision & engineer. (861)	-	-	-		42
Maint. of struct. & improv. (862)	-	-	-		43
Maintenance of mains (863)	-	-	-		44
Maint. of compr. stat. equip. (864)	-	-	-		45
Maint. of meas. & reg. st. eq. (865)	-	-	-		46
Maint. of communication equip. (866)	-	-	-		47
Maintenance of other equipment (867)	-	-	-		48
Total transmission expenses	\$ -	\$ -	\$ -		49
<b>DISTRIBUTION EXPENSES</b>					50
Operation supervision & engin. (870)	\$ 2,547,578	\$ 2,476,897	\$ 70,681		51
Distribution load dispatching (871)	82,990	76,951	6,039		52
Compressor stat. labor & expen. (872)	-	-	-		53
Compressor station fuel & power (873)	-	-	-		54
Mains and services expenses (874)	2,415,977	1,683,380	732,597		55
Meas. & reg. stat. expen.--Gen. (875)	1,726,192	496,344	1,229,848		56
Meas. & reg. stat. expen.--Ind. (876)	-	-	-		57
Subtotal--dist. exp.--carried forward	\$ 6,772,737	\$ 4,733,572	\$ 2,039,165		58

Utility No. 6690	Year Ended December 31, 2004	Form AGP	Copy 1	Page G-9	1
<b>GAS OPERATION AND MAINTENANCE EXPENSES (Cont.)</b>					2
					3
<b>Particulars</b>	<b>Total Amount</b>	<b>Labor Expense</b>	<b>Other Expense</b>		4
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>		5
					6
<b>dist. exp. (Amount brought forward)</b>	\$ 6,772,737	\$ 4,733,572	\$ 2,039,165		7
Meas. & reg. sta. ex.-City gate (877)	-	-	-		8
Meter & house regulator expenses (878)	1,252,328	984,342	267,986		9
Customer installations expenses (879)	-	-	-		10
Other expenses (880)	6,080,429	4,367,737	1,712,692		11
Rents (881)	24,727	11,450	13,277		12
Maint. supervision & eng. (885)	190,664	166,459	24,205		13
Maint. of struct. & improv. (886)	-	-	-		14
Maintenance of mains (887)	1,082,347	780,224	302,123		15
Maint. of compres. stat. equip. (888)	-	-	-		16
Maint. of meas. & reg. st. eq.-Gen. (889)	342,143	159,766	182,377		17
Maint. of meas. & reg. st. eq.-In. (890)	-	-	-		18
Maint. of meas. & reg. st. eq.-City (891)	-	-	-		19
Maintenance of services (892)	1,356,231	821,985	534,246		20
Maint. of meters and house reg. (893)	1,432,339	1,138,990	293,349		21
Maintenance of other equipment (894)	-	-	-		22
<b>Total distribution expenses</b>	\$ 18,533,945	\$ 13,164,525	\$ 5,369,420		23
<b>CUSTOMER ACCOUNTS EXPENSES</b>					24
Supervision (901)	\$ 499,615	\$ 462,915	\$ 36,700		25
Meter reading expenses (902)	1,518,502	1,116,080	402,422		26
Customer records & collect. exp. (903)	4,457,057	3,230,087	1,226,970		27
Uncollectible accounts (904)	2,950,758	-	2,950,758		28
Miscell. customer accts. expen. (905)	2,091,992	1,154,534	937,458		29
<b>Total customer accts. expenses</b>	\$ 11,517,924	\$ 5,963,616	\$ 5,554,308		30
<b>CUSTOMER SERVICE EXPENSES</b>					31
Supervision (907)	\$ -	\$ -	\$ -		32
Customer assistance expenses (908)	3,585,213	969,342	2,615,871		33
Informational advertising expenses (909)	500,168	251,345	248,823		34
Miscell. customer accts. expen. (910)	454,610	318,374	136,236		35
<b>Total customer service expenses</b>	\$ 4,539,991	\$ 1,539,061	\$ 3,000,930		36
<b>SALES PROMOTION EXPENSES</b>					37
Supervision (911)	\$ -	\$ -	\$ -		38
Demonstrating & selling expenses (912)	87,668	23,317	64,351		39
Advertising expenses (913)	-	-	-		40
Miscell. sales expenses (916)	-	-	-		41
<b>Total sales promotion expenses</b>	\$ 87,668	\$ 23,317	\$ 64,351		42
<b>GENERAL EXPENSES</b>					43
Administrative and general salaries (920)	\$ 7,463,311	\$ 7,178,621	\$ 284,690		44
Office supplies and expenses (921)	2,433,047	435,366	1,997,681		45
Admin. expenses transferred--cr. (922)	-	-	-		46
Outside services employed (923)	1,459,081	-	1,459,081		47
Property insurance (924)	559,220	-	559,220		48
Injuries and damages (925)	656,235	51,538	604,697		49
Employee pensions and benefits (926)	8,089,629	46,497	8,043,132		50
Regulatory commission expenses (928)	43,467	-	43,467		51
Duplicate charges--cr. (929)	(1,172,027)	-	(1,172,027)		52
Instit. or goodwill advert. (930.1)	143,717	164,458	(20,741)		53
Miscellaneous general expense (930.2)	639,507	-	639,507		54
Rents (931)	-	-	-		55
Maintenance of general plant (935)	159,672	57,523	102,149		56
<b>Total administ. &amp; gen. expenses</b>	\$ 20,474,859	\$ 7,934,003	\$ 12,540,856		57
<b>Total gas operat. &amp; maint. expenses</b>	\$ 357,784,524	\$ 28,919,481	\$ 328,865,043		58
					59

Utility No. 6690	Year Ended December 31, 2004	Form AGP	Copy 1	Page G-8 Supplemental	1
Detail of Natural Gas City Gate Purchases, Account 804					2
					3
Particulars	Total Amount	Labor Expense	Other Expense		4
(a)	(b)	(c)	(d)		5
					6
<b>PURCHASED GAS EXPENSES</b>					7
Wages and Salaries (804.11)	\$ 297,555	\$ 294,946	\$ 2,609		8
Supplies and Expenses (804.12)	177,773	13	177,760		9
Miscellaneous Purchased Gas Expenses (804.13)	3,805	-	3,805		10
Gas Contract Reservation Fees (804.21)	5,371,366	-	5,371,366		11
Gas Contract Commodity Costs (804.22)	181,751,198	-	181,751,198		12
Spot Gas Commodity Costs (804.23)	92,239,025	-	92,239,025		13
Other Gas Purchases (804.24)	13,161,269	-	13,161,269		14
Gas Surcharges (804.25)	-	-	-		15
Financial Instruments Expenses (804.26)	-	-	-		16
Gas Purchase Miscellaneous Expenses (804.27)	-	-	-		17
Purchased Gas Sold-Credit (804.32)	(19,723,433)	-	(19,723,433)		18
Gas Commodity Cost Transferred to Storage-Credit (804.33)	(74,067,493)	-	(74,067,493)		19
Gas Commodity Utility Operations-Credit (804.34)	-	-	-		20
Gas Used for Transmission Pumping and Compression-Credit (804.35)	-	-	-		21
Total purchased gas expenses	\$ 199,211,065	\$ 294,959	\$ 198,916,106		22
<b>TRANSMISSION EXPENSES</b>					23
Transmission Contract Reservation Fees (804.41)	\$ 17,550,646	\$ -	\$ 17,550,646		24
Commodity Transmission Fees (804.42)	918,788	-	918,788		25
Gas Transmission Surcharges (804.43)	280,500	-	280,500		26
Gas Transmission Fuel Expenses (804.44)	9,085,253	-	9,085,253		27
No-notice Service Expenses (804.45)	2,342,641	-	2,342,641		28
Other Transmission Fees and Expenses (804.46)	5,589	-	5,589		29
Miscellaneous Transmission Expenses (804.48)	-	-	-		30
Penalties, Unauthorized Use and Overrun, Utility (804.49)	14,763	-	14,763		31
Penalties, Unauthorized Use and Overrun, End-User (804.51)	-	-	-		32
Transmission Services Sold-Credit (804.52)	(1,706,279)	-	(1,706,279)		33
Gas Transmission Expenses Transferred to Storage-Credit (804.53)	(2,649,705)	-	(2,649,705)		34
Gas Transmission Expenses Used in Utility Operations-Credit (804.54)	-	-	-		35
Total transmission expenses	\$ 25,842,196	\$ -	\$ 25,842,196		36
<b>STORAGE EXPENSES</b>					37
Storage Reservation Fees (804.61)	\$ 9,978,761	\$ -	\$ 9,978,761		38
Storage Gas Withdrawn from Storage-Debit (804.62) *	67,725,262	-	67,725,262		39
Storage Penalties (804.63)	-	-	-		40
Storage Capacity Released or Sold (804.72)	(336,147)	-	(336,147)		41
Total Storage Expenses	\$ 77,367,876	\$ -	\$ 77,367,876		42
Total Expenses - Account 804 - Excl Pipeline Refunds	\$ 302,421,137	\$ 294,959	\$ 302,126,178		43
Pipeline Refunds (804.06)	-	-	-		44
Total Expenses - Account 804	\$ 302,421,137	\$ 294,959	\$ 302,126,178		45
					46
					47
* Includes \$118,681 storage withdrawal fees					48
expensed directly to account 804.62					49
					50
					51
					52
					53
					54
					55



Name of Respondent	This Report Is:	Date of Report	Year of Report	1
Wisconsin Public	(1) <input checked="" type="checkbox"/> An Original			2
Service Corporation	(2) <input type="checkbox"/> A Resubmission	March 31, 2005	December 31, 2004	3
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)				4
				5
				6
1. Report below the original cost of gas plant in service according to the prescribed accounts.	on an estimated basis if necessary, and include the entries in column (c). Also to be included in column			7
2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction Not Classified-Gas.	(c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions or prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals			8
3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.				9
4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.				10
5. Classify Account 106 according to prescribed accounts				11
				12
				13
				14
				15
				16
				17
				18
				19
				20
Account	Balance at Beginning of Year	Additions		21
(a)	(b)	(c)		22
				23
				24
1. Intangible Plant				25
301 Organization	\$ -	\$ -		26
302 Franchises and Consents	-	-		27
303 Miscellaneous Intangible Plant	2,723,779	93,222		28
TOTAL Intangible Plant	\$ 2,723,779	\$ 93,222		29
2. Manufactured Gas Production Plant				30
304 Land and Land Rights	\$ -	\$ -		31
305 Structures and Improvements	-	-		32
306 Boiler Plant Equipment	-	-		33
307 Other Power Equipment	-	-		34
308 Coke Ovens	-	-		35
309 Producer Gas Equipment	-	-		36
310 Water Gas Generating Equipment	-	-		37
311 Liquefied Petroleum Gas Equipment	-	-		38
312 Oil Gas Generating Equipment	-	-		39
313 Generating Equipment - Other Processes	-	-		40
314 Coal, Coke and Ash Handling Equipment	-	-		41
315 Catalytic Cracking Equipment	-	-		42
316 Other Reforming Equipment	-	-		43
317 Purification Equipment	-	-		44
318 Residual Refining Equipment	-	-		45
319 Gas Mixing Equipment	-	-		46
320 Other Equipment	-	-		47
321 Asset Retirement Costs	-	-		48
TOTAL Manufactured Gas Production Plant	\$ -	\$ -		49
339 Asset Retirement Costs for Natural Gas Production & Gathering Plant	\$ -	\$ -		50
348 Asset Retirement Costs for Products Extraction Plant	\$ -	\$ -		51
358 Asset Retirement Costs for Underground Storage Plant	\$ -	\$ -		52
Other Storage Plant				53
360 Land and Land Rights	\$ -	\$ -		54
361 Structures and Improvements	-	-		55
362 Gas Holders	-	-		56
363 Purification Equipment	-	-		57
363.1 Liquefaction Equipment	-	-		58
363.2 Vaporizing Equipment	-	-		59
363.3 Compressor Equipment	-	-		60
363.4 Meas. and Reg. Equipment	-	-		61
363.5 Other Equipment	-	-		62
363.6 Asset Retirement Costs	-	-		63
TOTAL Other Storage Plant	\$ -	\$ -		64

Name of Respondent	This Report Is:	Date of Report	Year of Report	1
Wisconsin Public	(1) <input checked="" type="checkbox"/> An Original			2
Service Corporation	(2) <input type="checkbox"/> A Resubmission	March 31, 2005	December 31, 2004	3
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)				4
				5
				6
<p>of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.</p> <p>6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in</p>		<p>distributed in column (f) to primary account classifications.</p> <p>7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.</p> <p>8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.</p>		7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
				18
				19
				20
Retirements	Adjustments	Transfers	Balance at	21
			End of Year	22
(d)	(e)	(f)	(g)	23
				24
\$ -	\$ -	\$ -	\$ -	25
-	-	-	-	26
11,057	-	-	2,805,944	27
				28
\$ 11,057	\$ -	\$ -	\$ 2,805,944	29
\$ -	\$ -	\$ -	\$ -	30
-	-	-	-	31
-	-	-	-	32
-	-	-	-	33
-	-	-	-	34
-	-	-	-	35
-	-	-	-	36
-	-	-	-	37
-	-	-	-	38
-	-	-	-	39
-	-	-	-	40
-	-	-	-	41
-	-	-	-	42
-	-	-	-	43
-	-	-	-	44
-	-	-	-	45
-	-	-	-	46
-	-	-	-	47
-	-	-	-	48
\$ -	\$ -	\$ -	\$ -	49
			-	50
			-	51
			-	52
\$ -	\$ -	\$ -	\$ -	53
-	-	-	-	54
-	-	-	-	55
-	-	-	-	56
-	-	-	-	57
-	-	-	-	58
-	-	-	-	59
-	-	-	-	60
-	-	-	-	61
-	-	-	-	62
-	-	-	-	63
\$ -	\$ -	\$ -	\$ -	64

Name of Respondent	This Report Is:	Date of Report	Year of Report	1
Wisconsin Public	(1) <input checked="" type="checkbox"/> An Original			2
Service Corporation	(2) <input type="checkbox"/> A Resubmission	March 31, 2005	December 31, 2004	3
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				4
				5
				6
Account	Balance at	Additions		7
	Beginning of Year			8
(a)	(b)	(c)		9
				10
4. Transmission Plant				11
365.1 Land and Land Rights	\$ -	\$ -		12
365.2 Rights-of-Way	-	-		13
366 Structures and Improvements	-	-		14
367 Mains	-	-		15
368 Compressor Station Equipment	-	-		16
369 Measuring and Reg. Sta. Equipment	-	-		17
370 Communication Equipment	-	-		18
371 Other Equipment	-	-		19
372 Asset Retirement Costs	-	-		20
TOTAL Transmission Plant	\$ -	\$ -		21
5. Distribution Plant				22
374 Land and Land Rights	\$ 641,980	\$ 93,536		23
375 Structures and Improvements	255,829	-		24
376 Mains	193,161,870	19,025,420		25
377 Compressor Station Equipment	-	-		26
378 Meas. and Reg. Sta. Equip.-General	8,309,213	706,550		27
379 Meas. and Reg. Sta. Equip.-City Gate	6,236,289	676,042		28
380 Services	113,485,372	6,548,921		29
381 Meters	60,334,748	25,143,156		30
382 Meter Installations	-	-		31
383 House Regulators	8,153,823	527,652		32
384 House Reg. Installations	-	-		33
385 Industrial Meas. and Reg. Sta. Equipment	3,664,379	159,178		34
386 Other Prop. on Customers' Premises	-	-		35
387 Other Equipment	-	-		36
388 Asset Retirement Costs	-	-		37
TOTAL Distribution Plant	\$ 394,243,503	\$ 52,880,455		38
6. General Plant				39
389 Land and Land Rights	\$ 16,223	\$ -		40
390 Structures and Improvements	1,294,295	108,626		41
391 Office Furniture and Equipment	353,207	9,456		42
392 Transportation Equipment	-	-		43
393 Stores Equipment	-	-		44
394 Tools, Shop, and Garage Equipment	1,936,632	394,890		45
395 Laboratory Equipment	706,138	6,490		46
396 Power Operated Equipment	-	-		47
397 Communication Equipment	2,288,946	1,487,700		48
398 Miscellaneous Equipment	2,073	-		49
Subtotal	6,597,514	2,007,162		50
399 Other Tangible Property	-	-		51
399.1 Asset Retirement Costs	-	-		52
TOTAL General Plant	\$ 6,597,514	\$ 2,007,162		53
TOTAL (Accounts 101 and 106)	\$ 403,564,796	\$ 54,980,839		54
Gas Plant Purchased (See Instr. 8)	-	-		55
(Less) Gas Plant Sold (See Instr. 8)	-	-		56
Experimental Gas Plant Unclassified	-	-		57
TOTAL Gas Plant in Service	\$ 403,564,796	\$ 54,980,839		58

Name of Respondent	This Report Is:	Date of Report	Year of Report		1
Wisconsin Public	(1) <input type="checkbox"/> An Original				2
Service Corporation	(2) <input checked="" type="checkbox"/> A Resubmission	March 31, 2005	December 31, 2004		3
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					4
					5
					6
Retirements	Adjustments	Transfers	Balance at		7
(d)	(e)	(f)	End of Year		8
			(g)		9
					10
\$ -	\$ -	\$ -	\$ -	365	11
-	-	-	-	365	12
-	-	-	-	366	13
-	-	-	-	367	14
-	-	-	-	368	15
-	-	-	-	369	16
-	-	-	-	370	17
-	-	-	-	371	18
-	-	-	-	372	19
\$ -	\$ -	\$ -	\$ -		20
					21
\$ -	\$ -	\$ -	\$ 735,516	374	22
3,683	-	(917)	251,229	375	23
556,718	-	66,725	211,697,297	376	24
-	-	-	-	377	25
112,622	-	(40,234)	8,862,907	378	26
226,893	-	-	6,685,438	379	27
932,487	-	-	119,101,806	380	28
1,001,573	-	-	84,476,331	381	29
-	-	-	-	382	30
24,476	-	-	8,656,999	383	31
-	-	-	-	384	32
37,793	-	(1,107)	3,784,657	385	33
-	-	-	-	386	34
-	-	-	-	387	35
-	-	-	-	388	36
\$ 2,896,245	\$ -	\$ 24,467	\$ 444,252,180		37
					38
\$ -	\$ -	\$ -	\$ 16,223	389	39
6,441	-	-	1,396,480	390	40
117,961	-	6,905	251,607	391	41
-	-	-	-	392	42
-	-	-	-	393	43
-	-	39,796	2,371,318	394	44
-	-	(4,969)	707,659	395	45
-	-	-	-	396	46
120,659	-	-	3,655,987	397	47
-	-	-	2,073	398	48
245,061	-	41,732	8,401,347		49
-	-	-	-	399	50
-	-	-	-	399	51
\$ 245,061	\$ -	\$ 41,732	\$ 8,401,347		52
\$ 3,152,363	\$ -	\$ 66,199	\$ 455,459,471		53
-	-	-	-		54
-	-	-	-		55
-	-	-	-		56
\$ 3,152,363	\$ -	\$ 66,199	\$ 455,459,471		57
					58

May not cross-check due to rounding

Utility No. 6690	Year Ended December 31, 2004	Form AGP	Copy 1	Page G-12	1	
ACCUM. PROVISION FOR DEPREC. OF GAS PLANT IN SERVICE (Acct. 108)					2	
					3	
Account	Balance First of Year	S.L. Depr Rate % Used	Accruals during year		Book Cost of Plant Retired	4
			Straight Line Amount	CIAC Amortization		5
(a)	(b)	(c)	(d)	(e)	(f)	7
						8
Intangible Plant	\$ -		\$ -	\$ -	\$ -	9
Manufactured Gas Production Plant						10
305 Structures and Improvements	\$ -		\$ -	\$ -	\$ -	11
306 Boiler Plant Equipment	-		-	-	-	12
307 Other Power Equipment	-		-	-	-	13
308 Coke Ovens	-		-	-	-	14
309 Producer Gas Equipment	-		-	-	-	15
310 Water Gas Generating Equipment	-		-	-	-	16
311 Liquefied Petroleum Gas Equipment	-		-	-	-	17
312 Oil Gas Generating Equipment	-		-	-	-	18
313 Generating Equipment - Other Processes	-		-	-	-	19
314 Coal, Coke and Ash Handling Equipment	-		-	-	-	20
315 Catalytic Cracking Equipment	-		-	-	-	21
316 Other Reforming Equipment	-		-	-	-	22
317 Purification Equipment	-		-	-	-	23
318 Residual Refining Equipment	-		-	-	-	24
319 Gas Mixing Equipment	-		-	-	-	25
320 Other Equipment	-		-	-	-	26
TOTAL Manufactured Gas Production Plant	\$ -		\$ -	\$ -	\$ -	27
Other Storage Plant						28
361 Structures and Improvements	\$ -		\$ -	\$ -	\$ -	29
362 Gas Holders	-		-	-	-	30
363 Purification Equipment	-		-	-	-	31
363.1 Liquefaction Equipment	-		-	-	-	32
363.2 Vaporizing Equipment	-		-	-	-	33
363.3 Compressor Equipment	-		-	-	-	34
363.4 Meas. and Reg. Equipment	-		-	-	-	35
363.5 Other Equipment	-		-	-	-	36
TOTAL Other Storage Plant	\$ -		\$ -	\$ -	\$ -	37
Transmission Plant						38
366 Structures and Improvements	\$ -		\$ -	\$ -	\$ -	39
367 Mains	-		-	-	-	40
368 Compressor Station Equipment	-		-	-	-	41
369 Measuring and Reg. Sta. Equipment	-		-	-	-	42
370 Communication Equipment	-		-	-	-	43
371 Other Equipment	-		-	-	-	44
TOTAL Transmission Plant	\$ -		\$ -	\$ -	\$ -	45
Distribution Plant						46
374 Land and Land Rights	\$ -		\$ -	\$ -	\$ -	47
375 Structures and Improvements	303,023	3.51%	9,410	-	3,683	48
376 Mains	77,117,070	2.48%	4,951,217	(298,018)	556,718	49
377 Compressor Station Equipment	-		-	-	-	50
378 Meas. and Reg. Sta. Equip.-General	3,262,671	4.38%	376,499	-	112,622	51
379 Meas. and Reg. Sta. Equip.-City Gate	2,513,663	3.03%	194,347	-	226,893	52
380 Services	66,592,325	3.92%	4,535,826	(216,456)	932,487	53
381 Meters	16,052,824	4.09%	1,728,081	-	724,079	54
381 Meters-AMR Devices	1,653,579	6.67%	2,001,714	-	277,494	55
383 House Regulators	3,684,398	3.16%	265,107	-	24,476	56
384 House Regulators-Installations	-		-	-	-	57
385 Industrial Meas. and Reg. Sta. Equipment	1,179,621	4.32%	160,172	-	37,793	58
386 Other Prop. on Customers' Premises	-		-	-	-	59
387 Other Equipment	-		-	-	-	60
TOTAL Distribution Plant	\$ 172,359,174		\$ 14,222,373	\$ (514,474)	\$ 2,896,245	61
General Plant						62
390 Structures and Improvements	\$ 468,861	2.43%	\$ 32,013	\$ -	\$ 6,441	63
391 Office Furniture and Equipment	220,888	20.00%	39,426	-	117,961	64
392 Transportation Equipment	-		-	-	-	65
393 Stores Equipment	-		-	-	-	66
394 Tools, Shop, and Garage Equipment	1,259,443	5.00%	49,911	-	-	67
395 Laboratory Equipment	340,523	5.00%	27,369	-	-	68
396 Power Operated Equipment	-		-	-	-	69
397 Communication Equipment	1,561,981	6.87%	240,397	-	120,659	70
398 Miscellaneous Equipment	332		164	-	-	71
Subtotal	\$ 3,852,028		\$ 389,280	\$ -	\$ 245,061	72
399 Other Tangible Property	-		-	-	-	73
TOTAL General Plant	\$ 3,852,028		\$ 389,280	\$ -	\$ 245,061	74
TOTAL (Accounts 101 and 106)	\$ 176,211,202		\$ 14,611,653	\$ (514,474)	\$ 3,141,306	75
Gas Plant Purchased (See Instr. 8)	-		-	-	-	76
(Less) Gas Plant Sold (See Instr. 8)	-		-	-	-	77
Experimental Gas Plant Unclassified	-		-	-	-	78
TOTAL Gas Plant in Service	\$ 176,211,202		\$ 14,611,653	\$ (514,474)	\$ 3,141,306	79

May not cross-check due to rounding.

Utility No. 6690	Year Ended December 31, 2004	Form AGP	Copy 1	Page G-13	1	
ACCUM. PROVISION FOR DEPREC. OF GAS PLANT IN SERVICE (Acct. 108)					2	
					3	
Cost of Removal (g)	Salvage (h)	Other Additions (Deductions) (i)	Balance End of Year (j)	(k)	(l)	4
\$ -	\$ -	\$ -	\$ -			5
\$ -	\$ -	\$ -	\$ -	305	Total deprec. expenses (columns (d) and (e))	6
-	-	-	-	306	Less amounts charged to clearing accounts	7
-	-	-	-	307		8
-	-	-	-	308		9
-	-	-	-	309		10
-	-	-	-	310	Plus allocation of deprec. on on common plant	11
-	-	-	-	311		12
-	-	-	-	312		13
-	-	-	-	313		14
-	-	-	-	314	Total gas depr. expenses	15
-	-	-	-	315		16
-	-	-	-	316	Total balance (col (j))	17
-	-	-	-	317		18
-	-	-	-	318	Plus allocation of reserve on common plant	19
-	-	-	-	319		20
-	-	-	-	320		21
\$ -	\$ -	\$ -	\$ -		Total depreciation reserve for gas utility	22
\$ -	\$ -	\$ -	\$ -	361		23
-	-	-	-	362	Explanation of items in col. (i)	24
-	-	-	-	363		25
-	-	-	-	363.1	Adjustments to primary reserve accounts because of plant reclassifications and transfers.	26
-	-	-	-	363.2		27
-	-	-	-	363.3		28
-	-	-	-	363.4		29
-	-	-	-	363.5		30
\$ -	\$ -	\$ -	\$ -			31
\$ -	\$ -	\$ -	\$ -	366		32
-	-	-	-	367		33
-	-	-	-	368		34
-	-	-	-	369		35
-	-	-	-	370		36
-	-	-	-	371		37
\$ -	\$ -	\$ -	\$ -			38
\$ -	\$ -	\$ -	\$ -	374		39
29,843	(47)	(848)	278,012	375		40
(350,097)	(255,112)	2,702	81,311,238	376		41
-	-	-	-	377		42
4,221	(698)	(1,495)	3,520,134	378		43
(12,843)	(9,916)	-	2,484,044	379		44
815,695	513,517	-	69,677,030	380		45
(100,313)	12,060	5,169	17,174,368	381		46
(8,326)	(6,216)	1,274	3,381,183	382		47
(23,003)	(11,824)	-	3,936,208	383		48
-	-	-	-	384		49
-	1,218	860	1,304,078	385		50
-	-	-	-	386		51
-	-	-	-	387		52
\$ 355,177	\$ 242,982	\$ 7,662	\$ 183,066,295			53
\$ -	\$ 174	\$ -	\$ 494,607	390		54
-	-	4,876	147,229	391		55
-	-	-	-	392		56
-	-	-	-	393		57
-	8,030	27,191	1,344,575	394		58
-	-	(3,361)	364,531	395		59
-	-	-	-	396		60
-	-	2	1,681,721	397		61
-	-	2	498	398		62
\$ -	\$ 8,204	\$ 28,710	\$ 4,033,161			63
-	-	-	-	399		64
\$ -	\$ 8,204	\$ 28,710	\$ 4,033,161			65
\$ 355,177	\$ 251,186	\$ 36,372	\$ 187,099,456			66
-	-	-	-			67
-	-	-	-			68
-	-	-	-			69
\$ 355,177	\$ 251,186	\$ 36,372	\$ 187,099,456			70

Utility No. 6690	Year Ended December 31, 2004	Form AGP	Copy 1	Page G-14	
GAS PRODUCTION STATISTICS					
Location of Plant	Type of Plant	Maximum Daily Capacity Dekatherms	Therms Produced During Year	Total Investment End of Year	Total Production Expense for Year
(a)	(b)	(c)	(d)	(e)	(f)

							22
GAS HOLDERS							23
Telescopic & Piston Holders			Pressure Holders				24
Location	Number	Capacity Therms (c)	No. (d)	Capacity at Atmospheric Pressure (e)	Design Pressure (f)	Operated Pressure (g)	25
							26
(a)	(b)	(c)	(d)	(e)	(f)	(g)	27
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			44
LIQUID PETROLEUM GAS STORAGE			45
Report hereunder number of liquid petroleum gas storage tanks and total capacity in			46
gallons by location.			47
			48
Location	No. of Tanks	Water Capacity	49
Green Bay	1	30,000 gallons	50
			51
			52
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Utility No. 6690	Year Ended December 31, 2004	Form AGP	Copy 1	Page G-16	1
SUMMARY OF GAS ACCOUNT					2
Report below the specified information for each operating area constituting a separate gas system.					3
Particulars	Total All Systems Therms WPS Base	Geographical Wisconsin	Michigan		4
(a)	(b)	(c)	(d)		5
System Name	Total Company				6
Gas produced (gross):					7
Propane - air	-				8
Other gas	-				9
Total gas produced	-	-	-		10
Gas purchased:					11
Natural	455,541,958	448,365,249	7,176,709		12
Other gas	0				13
Total gas purchased	455,541,958	448,365,249	7,176,709		14
Add: Gas withdrawn from storage *	126,139,346	124,171,572	1,967,774		15
Less: Gas delivered to storage *	127,527,205	125,537,781	1,989,424		16
Total (lines 14 + 18 + 19 - 20)	454,154,099	446,999,040	7,155,059		17
Transport gas received	351,766,898	342,290,585	9,476,313		18
Total gas del. to mains (lines 21 + 22)	805,920,997	789,289,625	16,631,372		19
Gas sold (incl. interdepartmental)	449,561,202	442,477,621	7,083,581		20
Gas used by utility	1,505,548	1,482,702	22,846		21
Transport gas delivered	351,736,819	342,260,506	9,476,313		22
Total (lines 24 + 25 + 26)	802,803,569	786,220,829	16,582,740		23
Gas unaccounted for (lines 23 - 27)	3,117,428	3,068,796	48,632		24

\* Apportioned by state using the percent of Michigan sales and company use to total purchases.

SUMMARY OF SYSTEM LOAD STATISTICS				29
Report below the data specified for each operating area constituting a separate gas system.				30
Particulars*	Total All Systems	System Therms	System Therms	31
(a)	(b)	(c)	(d)	32
System Name	Total Company			33
	<u>Dekatherms</u>			34
Maximum send-out in any one day	471,908			35
Date of such maximum	29-Jan			36
Maximum daily capacity:				37
Total manufactured-gas production capacity	None			38
Liquefied natural gas storage capacity	None			39
Maximum daily purchase capacity	462,867			40
Total maximum daily capacity: production				41
liquefied natural gas storage, and purchases	462,867			42
	<u>Therms</u>			43
Monthly send-out: January	95,819,751			44
February	61,805,313			45
March	54,332,171			46
April	31,546,687			47
May	24,053,253			48
June	14,401,067			49
July	12,427,762			50
August	11,694,529			51
September	13,481,909			52
October	23,326,026			53
November	41,028,837			54
December	70,236,794			55
Total send-out	454,154,099			56

\* Statistics apply only to core market system load, not to total system throughput.



Utility No. 6690	Year Ended December 31, 2004	Form AGP	Copy 1	Page G-18	1
<b>PURCHASED GAS</b>					2
Report below the specified information for each point of metering.					3
					4
Particulars	Total				5
(a)	(b)	(c)	(d)		6
Name of vendor					7
Point of metering					8
See Page G-18A					9
Type of gas purchased All Natural					10
Therms of gas purchased per pipeline					11
rate schedules:					12
Dekatherms Purchased - ANR Base	45,014,595				13
Gas Purchased	\$ 301,942,004				14
ANR Refund					15
Total cost of gas purchased	\$ 301,942,004				16
Average cost per dekatherm of gas purchased					17
per pipeline rate schedules:	\$ 6.71				18
					19
					20
Maximum dekatherms purchased in any one day	471,908				21
Date of such maximum purchase (da/mo/yr)	29-Jan				22
Average B.t.u. content per cu. ft. of gas	10.05				23
					24
Name of vendor	ANR Pipeline	Viking Gas Transmission	Great Lakes Gas Trans		25
Point of metering					26
See Page G-18A					27
Type of gas purchased All Natural					28
Transportation/Storage Charges	\$ 878,344	\$ 265,322	\$ 448		29
Dekatherms					30
Pipeline Refund					31
Demand Charges	\$ 26,832,078	\$ 2,524,433	\$ 105,700		32
Total cost of gas purchased	\$ 27,710,422	\$ 2,789,755	\$ 106,148		33
Average cost per dekatherm of gas purchased					34
per pipeline rate schedules:	N/A	N/A	N/A		35
					36
					37
Maximum dekatherms purchased in any one day See Line 22 Above					38
Date of such maximum purchase (da/mo/yr) See Line 23 Above					39
Average B.t.u. content per cu. ft. of gas See Line 24 Above					40
Name of vendor	Various				41
Point of metering					42
See Page G-18A					43
Type of gas purchased All Natural					44
Dekatherms Contract	45,014,595				45
Transportation/Storage Charges	\$ 59,144				46
Gas Purchased - Commodity	\$ 267,242,497				47
Demand Charges	\$ 4,034,038				48
Total cost of gas purchased	\$ 271,335,679				49
Average cost per dekatherm of gas purchased					50
per pipeline rate schedules: (Excludes	\$ 6.03				51
Demand Charges)					52
					53
					54
Maximum dekatherms purchased in any one day See Line 22 Above					55
Date of such maximum purchase (da/mo/yr) See Line 23 Above					56
Average B.t.u. content per cu. ft. of gas See Line 24 Above					57

NA = Not Applicable

Utility No. 6690	Year Ended December 31, 2004	Form AGP	Copy 1	Page G-18A	1
<u>Point of Metering and Delivery</u>				<u>Dekatherms of Gas Purchased</u>	2
V - Ashwaubenon, Brown County - Green Bay				11,979,035	3
T - New Denmark, Brown County - Denmark				2,243,652	4
T - Oneida, Outagamie County - West Green Bay				8,187,856	5
T - Wrightstown, Brown County				439,671	6
C - Two Rivers, Manitowoc County				1,033,430	7
T - Chilton, Calumet County				693,265	8
T - Oshkosh, Winnebago County				3,604,259	9
T - Algoma, Winnebago County - South Oshkosh				2,206,435	10
T - Neenah, Winnebago County				180,117	11
T - Sheboygan, Sheboygan County				5,748,975	12
T - Herman, Sheboygan County - North Sheboygan				1,461,563	13
T - Sheboygan Falls, Sheboygan County - Plymouth				2,632,252	14
T - Cato, Manitowoc County - Valders				1,072,241	15
T - Osceola, Fond du Lac County - State Boy's School				98,904	16
T - Pine River, Lincoln County - Merrill				352,648	17
T - Birch, Lincoln County - Lincoln Boy's School				32,274	18
T - Hull, Portage County - Stevens Point				2,981,041	19
T - Stockton, Portage County - Rosholt				4,063,224	20
T - Eau Claire, Portage County - Junction City				23,788	21
T - Bradley, Lincoln County - Tomahawk				919,542	22
T - Crescent, Oneida County - Rhinelander				2,476,796	23
T - Lincoln, Forest County - Crandon				150,164	24
T - Monico, Oneida County				704,189	25
T - Menominee, Menominee County, Michigan				2,283,780	26
T - Peshtigo, Marinette County				1,100,082	27
T - Peshtigo, Marinette County - Marinette				1,863,697	28
T - Oconto, Oconto County				328,357	29
T - Lena, Oconto County				174,224	30
T - Pound, Marinette County - Coleman				307,296	31
T - Maple Valley, Oconto County - Suring				82,008	32
T - Peshtigo, Marinette County - West Marinette				972,211	33
T - Weston, Marathon County				445,246	34
T - Goodman, Marinette County				49,333	35
T - Laona, Forest County				352,132	36
T - Pembine, Marinette County				383,915	37
T - Greenbush, Sheboygan County - St. Cloud				61,634	38
T - Riverview, Oconto County - Crivitz				231,899	39
T - Centerville, Manitowoc County - Meeme				107,732	40
T - King, Lincoln County - Lake Nokomis				149,176	41
T - Pine River, Lincoln County - N. Merrill				503,085	42
C - DePere, Brown County				1,184,313	43
T - Manitowoc Rapids, Manitowoc County - Manitowoc				2,218,483	44
T - Manitowoc, Manitowoc County - N. Manitowoc				1,562,413	45
T - Wausau, Marathon County - Wausau				1,686,762	46
T - Texas, Marathon County - N. Wausau				4,508,684	47
C - Mosinee, Marathon County - Mosinee				870,041	48
T - Centerville, Manitowoc County - Cleveland				85,347	49
T - Weston, Marathon County - S. Wausau				4,366,704	50
T - Wien, Marathon County - Edgar				492,191	51
T - Conover, Vilas County				224,766	52
				79,880,832	53
Less Transport Gas				34,866,237	54
				45,014,595	55
					56
					57
					58

Utility No. 6690		Year Ended December 31, 2004		Form AGP		Copy 1		Page G-20		1
GAS MAINS CLASSIFIED BY TYPES AND SIZES										2
										3
Classification	Wisconsin		Other (Michigan)		Total					4
	No. of Feet Beg. of Year (a)	No. of Feet End of Year (b)	No. of Feet Beg. of Year (c)	No. of Feet End of Year (d)	No. of Feet Beg. of Year (e)	No. of Feet End of Year (f)	No. of Feet End of Year (g)			5
										6
										7
										8
										9
Cast Iron:									10	
	-	-	-	-	-	-	-	-	11	
	-	-	-	-	-	-	-	-	12	
	-	-	-	-	-	-	-	-	13	
	-	-	-	-	-	-	-	-	14	
	-	-	-	-	-	-	-	-	15	
	-	-	-	-	-	-	-	-	16	
	-	-	-	-	-	-	-	-	17	
Total	-	-	-	-	-	-	-	-	18	
Steel:									19	
3/4 Inch	7,722	10,605	-	-	7,722	10,605			20	
1 Inch	363	96	2	-	365	96			21	
1 1/4 Inches	885,434	897,252	16,558	18,280	901,992	915,532			22	
1 1/2 Inches	2,892	43	-	-	2,892	43			23	
2 Inches	3,833,439	3,713,856	134,272	135,119	3,967,711	3,848,975			24	
2 1/2 Inches	913	729	-	-	913	729			25	
3 Inches	730,254	709,684	5,744	6,591	735,998	716,275			26	
4 Inches	3,039,675	3,184,807	23,872	23,132	3,063,547	3,207,939			27	
6 Inches	1,099,470	1,209,231	29,134	29,416	1,128,604	1,238,647			28	
8 Inches	896,762	975,257	14,505	11,456	911,267	986,713			29	
10 Inches	43,083	43,363	4,167	4,192	47,250	47,555			30	
12 Inches	144,160	175,903	4,723	4,740	148,883	180,643			31	
14 Inches	40,110	38,621	-	-	40,110	38,621			32	
16 Inches	6,209	11,014	10	-	6,219	11,014			33	
20 Inches	20,042	19,790	-	18	20,042	19,808			34	
									35	
									36	
									37	
Total	10,750,528	10,990,251	232,987	232,944	10,983,515	11,223,195			38	
Plastic:									39	
3/4 Inch	1,016	1,534	-	-	1,016	1,534			40	
1 Inch	32,476	103,184	-	-	32,476	103,184			41	
1 1/4 Inches	159,445	150,473	1,971	2,112	161,416	152,585			42	
2 Inches	19,320,990	21,855,537	251,886	265,718	19,572,876	22,121,255			43	
3 Inches	2,184,553	2,231,660	28,487	28,681	2,213,040	2,260,341			44	
4 Inches	1,975,896	2,226,130	370	477	1,976,266	2,226,607			45	
6 Inches	1,066,916	1,274,526	-	-	1,066,916	1,274,526			46	
8 Inches	132,648	139,727	-	4,624	132,648	144,351			47	
									48	
Total	24,873,940	27,982,771	282,714	301,612	25,156,654	28,284,383			49	
Other (specify):									50	
									51	
									52	
									53	
									54	
									55	
									56	
									57	
									58	
Total	-	-	-	-	-	-	-	-	59	
									60	
Grand Total	35,624,468	38,973,022	515,701	534,556	36,140,169	39,507,578			61	

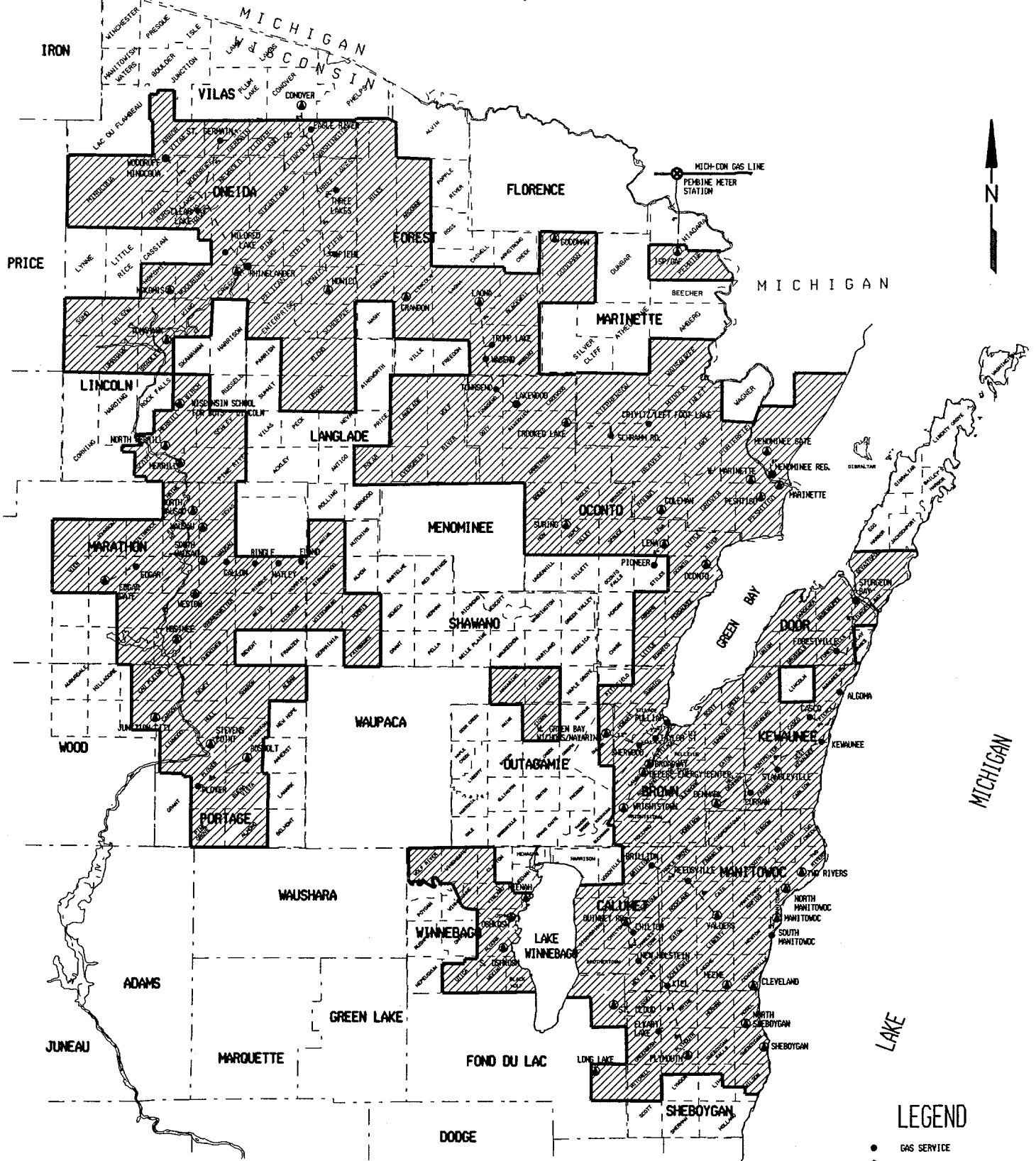
Utility No. 6690		Year ended December 31, 2004		Form AGP		Copy 1		Page G-21		1
GAS SERVICES (LOCATED IN WISCONSIN)										2
Number of services should include only those owned by utility.										3
Size (a)	Number Added During Year		Number Retired During Year		Total Services End of Year					5
	Main to Curb (b) *	On Customers Premises (c)	Main to Curb (d) *	On Customers Premises (e)	Main to Curb (f) *	On Customers Premises (g)				6
0-2"	N/A	7,547	N/A	3,261	N/A	278,676				7
2 1/2-4"	N/A	43	N/A	4	N/A	337				8
Over 4"	N/A	-	N/A	26	N/A	49				9
										10
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Total	N/A	7,590	N/A	3,291	N/A	279,062				33
										34

GAS SERVICES (LOCATED OUTSIDE WISCONSIN) MICHIGAN							35
Number of services should include only those owned by utility.							36
(a)	(b) *	(c)	(d) *	(e)	(f) *	(g)	37
0-2"	N/A	12	N/A	27	N/A	5,028	38
2 1/2-4"	N/A	3	N/A	-	N/A	12	39
Over 4"	N/A	-	N/A	2	N/A	2	40
							41
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							50
							51
							52
Total	N/A	15	N/A	29	N/A	5,042	53
G. Total (Lines 34 & 53)							54
	N/A	7,605	N/A	3,320	N/A	284,104	55
Have inactive services been retired in accordance with requirements of paragraph C of Account 380 of Uniform System of Accounts?							56
Yes; but services with outside risers are cut off after 10 years in accordance with PSC 135.727(gw).							57
Have inactive services been disconnected from the gas supply in accordance with section 135.727(gw) of the Wisconsin Administrative Code? Yes							58
							59
							60

\* NOTE: Information no longer available due to the implementation of a new system in 2003.

Utility No. 6690	Year Ended December 31, 2004	Form AGP	Copy 1	Page G-22	1
GAS METERS					2
					3
Number of meters should include only those carried in Utility Plant Account 381.					4
Particulars (a)				Number End of Year (b)	5
					6
Diaphragmed meters (capacity at 1/2-inch water column pressure drop):					7
					8
2,400 cu. ft. per hour or less				311,288	9
Over 2,400 cu. ft. per hour				67	10
Rotary meters				2,561	11
Orifice meters					12
Total end of year				313,916	13
In stock				6,613	14
					15
Locked meters on customer's premises					16
Regular meters in customer's use				307,233	17
Prepayment meters in customer's use					18
Meters in company use, included in Account 381				70	19
Total end of year (as above)				313,916	20
No. of diaphragmed meters at end of year which compensate for temperature:				311,375	21
Number of house regulators installed at end of year				303,794	22
					23
					24
Attach to this sheet a map or maps of the territory served, showing location & company designation of points of purchase, production plants, large compressor stations and transmission lines. Show also the names of larger communities served and the boundaries of the utility's operating divisions.					25
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# WPSC AND ELPASO/ANR GAS TRANSMISSION LINES



## LEGEND

- GAS SERVICE
- ① POINT OF PURCHASE
- WPSC INTER-CITY GAS LINES
- ELPASO HIGH PRESSURE GAS LINES

02-15-05

gas/std/wsk424es.dgr

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## Natural Gas HHI in Wisconsin for 2004

Line No.	Class	Schedules	HHI	Is the Utility the Provider with the Largest Market Share?
1	Residential Firm	Rg-1/Rg-2/Rg-3	10,000	YES
2	Small C&I Firm	GTMS-S/Cg-TS/GCgNF-S Cg-FS/Annual Supply Backup-S Cg-1/Cg-2/Cg-3	9,934	YES
3	Medium C&I Firm	GTMS-M/Cg-TM/GCgNF-M Cg-FM/Annual Supply Backup-M	5,087	YES
4	Large/Super Large C&I Firm	CDGT/CSR/GTMS-L GTMS-SL/Cg-TL/Cg-TSL GCgNF-L/GCgNF-SL/Cg-FL Annual Supply Backup-L Annual Supply Backup-SL Cg-4/Tg-4	3,110	NO
5	Medium C&I Interruptible	Cg-IM	10,000	YES
6	Large/Super Large C&I Interruptible Super Large C&I Interruptible	Cg-IL/Cg-ISL/Ig-2 Cg-ISL	10,000	YES
7	Crop Drying	GCgSOS-M/GCgSOS-L	10,000	YES
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Utility No. 6690	Year Ended December 31, 2004	Page 220				
<b>GAS STORED (ACCOUNTS 117, 164.1, 164.2, and 164.3)</b>						
<p>1. If during the year, adjustment was made to the stored gas inventory (such as to correct cumulative inaccuracies of gas measurements), furnish in a footnote an explanation of the reason for the adjustment, the MCF and dollar amount of adjustment, and account charged or credited.</p> <p>2. Give in a footnote, a concise statement of the facts and the accounting performed with respect to any encroachment of withdrawals during the year, or restoration of previous encroachment, upon native gas constituting the "gas cushion" of any storage reservoir.</p> <p>3. If the company uses a "base stock" in connection with its inventory accounting, give a concise statement of the basis of establishing such "base stock" and the inventory basis and the accounting performed with respect to any encroachment of withdrawals upon "base stock," or restoration of previous encroachment, including brief particulars of any such accounting during the year.</p> <p>4. If the company has provided accumulated provision for stored gas, which may not eventually be fully recovered from any storage project, furnish a statement showing: (a) date of FERC authorization of such accumulated provision, (b) explanation of circumstances requiring such provision, (c) basis of provision and factors of calculation, (d) estimated ultimate accumulated provision accumulation, and (e) a summary showing balance of accumulated provision and entries during the year.</p> <p>5. Report pressure base of gas volumes as 14.73 psia at 60 Degrees F. (See Note 1)</p>						
Line No.	Description (a)	Noncurrent (Account 117) (b)	Current (Account 164.1) (c)	LNG (Account 164.2) (d)	LNG (Account 164.3) (e)	Current (Account 164.1) (f)
1	Balance at Beginning of Year	.	\$50,927,730	.	.	\$50,927,730
2	Gas Delivered to Storage	.	76,890,735	.	.	76,890,735
3	Gas Withdrawn from Storage *	.	(67,606,581)	.	.	(67,606,581)
4	Other Debits or Credits (Net)	.	.	.	.	0
5	Balance at End of Year	.	\$60,211,884	.	.	\$60,211,884
6	Therms - ANR Base	.	100,408,730	.	.	100,408,730
7	Amount Per Therm	.	\$0.60	.	.	\$0.60
8	<p>* Does not include \$118,681 storage withdrawal fees expensed directly to Account 804.62</p>					
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Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report March 31, 2005	Year of Report December 31, 2004
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SECURITY HOLDERS AND VOTING POWERS					
<p>1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a List of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.</p> <p>2. If any security other than stock carries voting rights, explain in a footnote the circumstances whereby such security became vested with voting rights, give other important particulars (details) concerning voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.</p> <p>3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method explain briefly in a footnote.</p> <p>4. Furnish particulars (details) concerning any options warrants, or rights outstanding at the end of the year others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or right the amount of such securities or assets so entitled to purchased by any officer, director, associated company, or of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the public where the options, warrants, or rights were issued prorata basis.</p>					
<p>1. Give the date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:</p> <p>Stock books are not closed.</p>		<p>2. State the total number of votes cast at the latest general meeting prior to end of year for election of directors of the respondent and number of such votes cast by proxy</p> <p>Total: 23,896,962</p> <p>By Proxy: 0</p>		<p>3. Give the date and place of such meeting:</p> <p>Directors were elected May 12, 2004 via unanimous consent of the sole shareholder in lieu of an annual meeting.</p>	

Line No.	Name (Title) and Address of Security Holder  (a)	VOTING SECURITIES			
		Number of Votes as of (date):			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities		23,896,962		
5	TOTAL number of security holders		1		
6	TOTAL votes of security holders listed below		23,896,962		
7					
8	WPS Resources Corporation		23,896,962		
9	700 North Adams Street				
10	Green Bay, WI 54301				
11					
12	Instruction 2: Preferred stock is ordinarily not voting, except in special matters. However, if preferred dividends are in default equal to four				
13	full quarterly dividends, preferred shareholders may elect the majority of the Board of Directors until the entire default has been				
14	made good.				
15	Instruction 3: Not Applicable.				
16	Instruction 4: Not Applicable.				
17					
18					

Name of Respondent Wisconsin Public Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report March 31, 2005	Year of Report December 31, 2004
CONSTRUCTION OVERHEADS - ELECTRIC				
1. List in column (a) to kinds of overheads according to the titles used by the the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items. 2. On Page 218 furnish information concerning construction overheads. 3. A respondent should not report "none" to the page if no overhead apportionments are made, but rather should explain on Page 218 the accounting procedures, employed and the amounts of engineering, supervision and administrative costs, etc. which are directly charged to construction. 4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.				
Line No.	Description of overhead (a)	Total amount charged for the year (b)		
1	Special Engineering & Services	\$24,466,265		
2	Local Engineering	16,564,202		
3	Allowance for Funds Used During Construction	1,045,899		
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46	TOTAL	\$42,076,366		

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report April 30, 2005	Year of Report December 31, 2004
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**GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE**

1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.

2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Electric Plant instructions 3(17) of the U.S. of A.

3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

Specific overhead expenditures incurred for the benefit of particular projects are distributed directly to such individual jobs and allocated to direct construction costs monthly.

AFUDC is calculated on the average monthly eligible CWIP balance using the FERC methodology pursuant to EPI 3(17). AFUDC is capitalized and compounded monthly and is allocated to each jurisdiction using the current jurisdictional split similar to the basic cost record plant. Any differences between the retail methodology and FERC methodology results in a retail only difference which is capitalized in account 107. These differences result due to 1) retail AFUDC being calculated on 50% of average monthly eligible CWIP (except for any directly assignable FERC CWIP), 2) retail AFUDC used the overall cost of capital as approved in the Public Service Commission of Wisconsin rate case which was at an annual rate of 2.4221% debt and 6.7879% equity, and 3) retail AFUDC was not calculated on nuclear fuel.

**COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES**

For line 1(5), column (d) below, enter the rate granted in the last rate proceeding. If such is not available, use the average rate earned during the preceding three years.

1. Components of Formula (Derived from actual book balances and actual cost rates):

Line No.	Title	Amount	Capitalization Ratio (Percent)	Cost Rate Percentage
	(a)	(b)	(c)	(d)
1	Average Short-Term Debt & Computation of Allowance Text	S \$ 36,327,869	2.54%	
2	Short-Term Interest			s 1.82%
3	Long-Term Debt	D 547,049,440	38.18%	d 6.38%
4	Preferred Stock	P 51,188,200	3.57%	p 6.08%
5	Common Equity	C 798,271,911	55.71%	c 12.00%
6	Total Capitalization	\$ 1,432,837,420	100.00%	
7	Average Construction Work In Progress Balance	W \$ 96,901,613		

2. Gross Rate for Borrowed Funds

$$s \left( \frac{\text{S}}{W} \right) + d \left( \frac{\text{D}}{D+P+C} \right) (1 - \frac{\text{S}}{W}) = 2.24$$
  

3. Rate for Other Funds

$$\left[ 1 - \frac{\text{S}}{W} \right] \left[ p \left( \frac{\text{P}}{D+P+C} \right) + c \left( \frac{\text{C}}{D+P+C} \right) \right] = 4.43$$
  

4. Weighted Average Rate Actually Used for the Year:

a. Rate for Borrowed Funds -	2.12
b. Rate for Other Funds -	4.87

Name of Respondent Wisconsin Public Service Corporation		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report March 31, 2005	Year of Report December 31, 2004
NONUTILITY PROPERTY (Account 121)				
1. Give a brief description and state the location of Nonutility property included in Account 121. 2. Designate with a double asterisk any property which is Leased to another company. State name of Lessee and whether Lessee is an associated company. 3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year. 4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property. 5. Minor Items (5% of the Balance at the End of the Year), for Account 121 or \$100,000, whichever is Less) may be grouped by (1) previously devoted to public service (Line 44), or (2) other Nonutility property (Line 45).				
Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	Former Wausau Power Crew Quarters **	\$ 111,178	\$ -	\$ 111,178
2	Equipment Leased to Customers	107,600	(68,262)	39,338
3	Land Purchased for Development	70,512	(9,785)	60,727
4	Arndt St. Sub Site (previously recorded as minor items devoted to public service, but now due to change in threshold that qualifies to be classified as minor items, it is broken out)	37,324	-	37,324
5	Pulaski Industrial Park - Electric Distribution System Only (previously recorded as minor items - other nonutility property)	40,398	-	40,398
6	Future Line S-305 - Right of Way (previously recorded as minor items - other nonutility property)	51,020	-	51,020
7	Land Previously devoted to Public Service: Eastern Hydro land transferred in December 2003.	153,993	(147,663)	6,330
8				
9				
10	** Leased to Wausau Paper Mills, not an associated company.			
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39	Non-Utility CWIP	766,218	(732,104)	34,114
40				
41				
42				
43	Minor Items Previously Devoted to Public Service	14,443	3,771	18,214
44	Minor Items-Other Nonutility Property	7,496	2,658	10,154
45	TOTAL	\$ 1,360,182	\$ (951,385)	\$ 408,797

Schedule Page 221, Line No. 2, Column (c) - Sold.

Schedule Page 221, Line No. 3, Column (c) - Sold.

Schedule Page 221, Line No. 7, Column (c) - Sale of Eastern Hydroland.

Schedule Page 221, Line No. 39, Column (c) - Current year removals.

Schedule Page 221, Line No. 43, Column (c) - Line E-31 previously devoted to public service transferred from utility.

Schedule Page 221, Line No. 44, Column (c) - Former Line I-9 Right of Way related assessments transferred from utility.

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CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION PREMIUM ON CAPITAL AND INSTALLMENTS RECEIVED ON CAPITAL STOCK (Accounts 202 and 205, 203 and 206, 207, 212)				
1. Show for each of the above accounts the amounts applying to each class and series of capital stock. 2. For Account 202, Common Stock Subscribed, and Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year. 3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of the year. 4. For Premium on Account 207, Capital Stock, designate with a double asterisk any amounts representing the excess of consideration received over stated values of stock without par value.				
Line No.	Name of Account and Description of Item (a)	Number of Shares (b)	Amount (c)	
1	Account 207 - Premium on Capital Stock			
2				
3	Common Stock	23,896,962	578,667,138	
4				
5	Preferred Stock, 6.76% Series	150,000	79,485	
6				
7	Deferred Compensation Distributions Including Tax Effect		2,474,021	
8				
9	Return of Capital Distribution		(80,000,000)	
10				
11	Deferred Compensation Fixed Stock		10,745,840	
12				
13	Deferred Compensation Fixed Stock-Permanent Tax Difference		2,235,966	
14				
15	Long Term Incentive Plan Liability		2,937,315	
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46	TOTAL	24,046,962	517,139,765	

Name of Respondent Wisconsin Public Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report March 31, 2005	Year of Report December 31, 2004
NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES			
<p>1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.</p> <p>2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.</p> <p>3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.</p>			
1. Payroll Period Ended (Date)		12/18/2004	
2. Total Regular Full-Time Employees		1,768	
3. Total Part-Time and Temporary Employees		121	
4. Total Employees		1,889	



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**PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS**

Report the information specified below, in the order given, for the respective income deduction and interest charges account. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

(a) Miscellaneous Amortization (Account 425): Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.

(b) Miscellaneous Income Deductions: Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.

(c) Interest on Debt to Associated Companies (Account 430): For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

(d) Other Interest Expense (Account 431): Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (c)
1	<b>MISCELLANEOUS AMORTIZATION (425)</b>	-
2	<b>TOTAL - 425</b>	\$ -
3		
4	<b>DONATIONS (426.1)</b>	
5	WPS Resources Foundation	500,000
6	Wisconsin Department of Natural Resources	50,000
7	Wisconsin Department of Natural Resources - Peshtigo River Land	13,650,000
8	Northeast Wisconsin Technical College - Transformers	10,440
9	Northeast Wisconsin Technical College - Backhoe	16,685
10	Northeast Wisconsin Technical College - Utility Pole/Material Trailers	1,003
11	Midwest Skills Development Center - Line Truck	10,684
12	Midwest Skills Development Center - Utility Pole/Material Trailers	1,063
13	Family Services - Van	1,998
14	<b>TOTAL - 426.1</b>	14,241,873
15		
16	<b>KEY EXECUTIVE LIFE INSURANCE (426.2)</b>	
17	Northwestern Mutual Life-Investment Earnings	(1,007,657)
18	Northwestern Mutual Life-Death Benefit	(1,049,497)
19	<b>TOTAL - 426.2</b>	(2,057,154)
20		
21	<b>PENALTIES (426.3)</b>	
22	State of Wisconsin - Unintentional Environmental Violations	65,000
23	Adjustment for Over Accrual of 12/31/03 Potential Environmental Liability	(14,000)
24	Miscellaneous	56
25	<b>TOTAL - 426.3</b>	51,056
26		
27	<b>EXP FOR CERTAIN CIVIL, POLITICAL &amp; REL ACT (426.4)</b>	
28	Memberships	161,848
29	Consultants Contracted	128,467
30	Employee Wages	88,139
31	Other	64,714
32	<b>TOTAL - 426.4</b>	443,168
33		
34	<b>OTHER DEDUCTIONS (426.5)</b>	
35	Miscellaneous Nonutility Activities	-
36	<b>TOTAL - 426.5</b>	-
37		
38	<b>OTHER INTEREST EXPENSE (431)</b>	
39	Commercial Paper - 1.09% - 2.42%, Ave. 1.77%	608,942
40	Interest Expense Deferred Compensation Reserve	2,089,244
41	Interest Expense Key Executive Life Insurance	1,453,191
42	Budget Balance Interest	31,511
43	Interest on Customer Deposits	3,100
44	Interest on Tax Adjustments	18,348
45	Other - Various Rates	98,504
46	Credit Line Interest	234,745
47	<b>TOTAL - 431</b>	\$ 4,537,585

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ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS				
1. Report below the information called for concerning distribution watt-hour meters and line transformers. 2. Include watt-hour demand distribution meters, but not external demand meters. 3. Show in a footnote the number of distribution watt-hour meters or line transformers held by the respondent under lease from others, jointly owned with others, or held otherwise than by reason of sole ownership by the respondent. If 500 or more meters or line transformers are held under a lease, give name of lessor, date and period of lease, and annual rent. If 500 or more meters or line transformers are held other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of accounting for expenses between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.				

Line No.	Item (a)	Number of Watt-hour Meters (b)	LINE TRANSFORMERS	
			Number (c)	Total capacity (in MVA) (d)
1	Number at Beginning of Year	467,030	172,824	5,894
2	Additions During Year:			
3	Purchases	88,626	6,267	235
4	Associated with Utility Plant Acquired	-	-	-
5	TOTAL Additions (Enter Total of lines 3 and 4)	88,626	6,267	235
6	Reductions During Year:			
7	Retirements	88,325	3,845	143
8	Associated with Utility Plant Sold	-	-	-
9	TOTAL Reductions (Enter Total of lines 7 and 8)	88,325	3,845	143
10	Number at End of Year (Lines 1 + 5 - 9) **	467,331	175,246	5,986
11	In Stock	42,805	6,421	514
12	Locked Meters on Customers' Premises	-	-	-
13	Inactive Transformers on System	-	-	-
14	In Customers' Use	424,488	168,561	5,440
15	In Company's Use	38	264	32
16	TOTAL End of Year (Total 11 to 15. This should equal line 10)	467,331	175,246	5,986

\*\* One distribution watt-hour meter is leased and twenty-one distribution watt-hour meters are on loan.